

October 2, 2015

Ms. Barcy McNeal
Commission Secretary
The Public Utilities Commission of Ohio
180 East Broad Street
Columbus, OH 43215

SUBJECT: Case Nos. 15-1595-EL-RDR
89-6001-EL-TRF

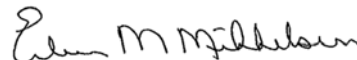
Dear Ms. McNeal:

In accordance with the Commission Order in The Cleveland Electric Illuminating Company's Case No. 12-1230-EL-SSO Electric Security Plan proceeding, please file the attached schedules, bill impacts, and tariff pages on behalf of The Cleveland Electric Illuminating Company related to the Delivery Capital Recovery Rider (Rider DCR). The attached schedules demonstrate that the year-to-date revenue is below the permitted annual cap for 2015 and provide detailed calculations related to plant in service, accumulated depreciation reserve, income taxes, commercial activity taxes, and property taxes, rate base, depreciation expense, and the resulting revenue requirement all as contemplated by the Order in The Cleveland Electric Illuminating Company's Case No. 12-1230-EL-SSO Electric Security Plan proceeding.

Further, as set forth in the Stipulation, there have been no net job losses at the Companies and at FirstEnergy Service Company, specifically as to employees of the FirstEnergy Service Company who are located in Ohio and provide support for distribution services provided by the Companies, as a result of involuntary attrition as a result of the merger between FirstEnergy Corp. and Allegheny Energy, Inc. Also included with the filing are estimated bill impacts for multiple usage levels for the different rate schedules reflecting the impact on current bills of the Rider DCR charges commencing on December 1, 2015.

Finally, attached is a tariff page that reflects the pricing update of Rider DCR. Please file one copy of the tariffs in each of the above mentioned Case Nos. 15-1595-EL-RDR and 89-6001-EL-TRF, and distribute two copies to the Staff. Thank you.

Sincerely,



Eileen M. Mikkelsen
Director, Rates & Regulatory Affairs

Enclosures

The Cleveland Electric Illuminating Company
Delivery Capital Recovery Rider (DCR)
December 2015 - February 2016 Filing
October 2, 2015

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Rider DCR
Rates for December 2015 - February 2016
Revenue Requirement Summary

(\$ millions)

Calculation of Annual Revenue Requirement Based on Estimated 11/30/2015 Rate Base

Line No.	Description	Source	CEI	OE	TE	TOTAL
1	Annual Revenue Requirement Based on Actual 8/31/2015 Rate Base	10/2/2015 Compliance Filing; Page 2; Column (f) Lines 36-39	\$ 100.9	\$ 104.1	\$ 28.8	\$ 233.8
2	Incremental Revenue Requirement Based on Estimated 11/30/2015 Rate Base	Calculation: 10/2/2015 Compliance Filing (Page 27, Column (f) Lines 36-39) minus Line 1	\$ 4.0	\$ 3.4	\$ 1.7	\$ 9.0
3	Annual Revenue Requirement Based on Estimated 11/30/2015 Rate Base	Calculation: SUM [Line 1 through Line 2]	\$ 104.8	\$ 107.4	\$ 30.5	\$ 242.8

Rider DCR
Actual Distribution Rate Base Additions as of 8/31/2015
Revenue Requirement Calculation

(\$ millions)

* 5/31/2007 balances refer to the jurisdictional balances approved in Case 07-551-EL-AIR. Source: PUCO Staff workpapers supporting the PUCO Opinion & Order

	(A)	(B)	(C) = (B) - (A)	(D)			
(1)	Gross Plant		5/31/2007*	8/31/2015	Incremental	Source of Column (B)	
(2)	CEI	1,927.1	2,839.8	912.8	Sch B2.1 (Actual) Line 45		
(3)	OE	2,074.0	3,192.4	1,118.4	Sch B2.1 (Actual) Line 47		
(4)	TE	771.5	1,145.2	373.7	Sch B2.1 (Actual) Line 44		
(4)	Total	4,772.5	7,177.4	2,404.9	Sum: [(1) through (3)]		
(5)	Accumulated Reserve						
(6)	CEI	(773.0)	(1,193.0)	(420.0)	-Sch B3 (Actual) Line 46		
(7)	OE	(803.0)	(1,247.0)	(444.0)	-Sch B3 (Actual) Line 48		
(8)	TE	(376.8)	(554.9)	(178.1)	-Sch B3 (Actual) Line 45		
(8)	Total	(1,952.8)	(2,994.9)	(1,042.1)	Sum: [(5) through (7)]		
(9)	Net Plant In Service						
(10)	CEI	1,154.0	1,646.8	492.8	(1) + (5)		
(11)	OE	1,271.0	1,945.4	674.4	(2) + (6)		
(12)	TE	394.7	590.3	195.6	(3) + (7)		
(12)	Total	2,819.7	4,182.5	1,362.8	Sum: [(9) through (11)]		
(13)	ADIT						
(14)	CEI	(246.4)	(437.1)	(190.7)	- ADIT Balances (Actual) Line 3		
(15)	OE	(197.1)	(517.3)	(320.2)	- ADIT Balances (Actual) Line 3		
(16)	TE	(10.3)	(140.9)	(130.6)	- ADIT Balances (Actual) Line 3		
(16)	Total	(453.8)	(1,095.4)	(641.6)	Sum: [(13) through (15)]		
(17)	Rate Base						
(18)	CEI	907.7	1,209.7	302.0	(9) + (13)		
(19)	OE	1,073.9	1,428.1	354.2	(10) + (14)		
(20)	TE	384.4	449.4	65.0	(11) + (15)		
(20)	Total	2,366.0	3,087.1	721.2	Sum: [(17) through (19)]		
(21)	Depreciation Exp						
(22)	CEI	60.0	91.5	31.5	Sch B-3.2 (Actual) Line 46		
(23)	OE	62.0	95.7	33.7	Sch B-3.2 (Actual) Line 48		
(24)	TE	24.5	37.0	12.5	Sch B-3.2 (Actual) Line 45		
(24)	Total	146.5	224.3	77.7	Sum: [(21) through (23)]		
(25)	Property Tax Exp						
(26)	CEI	65.0	99.7	34.7	Sch C-3.10a (Actual) Line 4		
(27)	OE	57.4	87.3	29.9	Sch C-3.10a (Actual) Line 4		
(28)	TE	20.1	29.0	8.9	Sch C-3.10a (Actual) Line 4		
(28)	Total	142.4	215.9	73.5	Sum: [(25) through (27)]		
(29)	Revenue Requirement		Rate Base	Return 8.48%	Deprec	Prop Tax	Rev. Req.
(30)	CEI	302.0	25.6	31.5	34.7	91.8	
(31)	OE	354.2	30.0	33.7	29.9	93.6	
(32)	TE	65.0	5.5	12.5	8.9	26.9	
(32)	Total	721.2	61.2	77.7	73.5	212.4	

Capital Structure & Returns			
	% mix	rate	wtd rate
(33) Debt	51%	6.54%	3.3%
(34) Equity	49%	10.50%	5.1%
(35)			8.48%

	(a)	(b)	(c)	(d)	(e)	(f)
Revenue Requirement with Tax	Equity Return	Tax Rate	Income Tax	CAT 0.26%	Taxes	Rev. Req. + Tax
(36) CEI	15.5	36.09%	8.8	0.3	9.0	100.9
(37) OE	18.2	35.82%	10.2	0.3	10.4	104.1
(38) TE	3.3	35.68%	1.9	0.1	1.9	28.8
(39) Total	37.1		20.8	0.6	21.4	233.8

(a) = Weighted Cost of Equity x Rate Base

(b) = Current composite income tax rates

(c) = (a) x (1 / (1-(b)) - 1)

(d) = (Rev. Req. + (c)) x (1/(1-.26%) - 1)

(e) = (c) + (d)

(f) = (e) + Rev. Req. from Lines 29-31

The Cleveland Electric Illuminating Company: 15-1595-EL-RDR
8/31/2015 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Actual)

Page 1 of 4

NOTE: Column A contains actual plant in service balances as of 8/31/2015, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR Audit Reports. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 12-1230-EL-SSO: Actual 8/31/2015 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>TRANSMISSION PLANT</u>							
1	350	Land & Land Rights	\$ 64,784,687	100%	\$ 64,784,687	\$ (57,224,624)	\$ 7,560,063
2	352	Structures & Improvements	\$ 18,636,746	100%	\$ 18,636,746		\$ 18,636,746
3	353	Station Equipment	\$ 165,952,619	100%	\$ 165,952,619	\$ (294)	\$ 165,952,325
4	354	Towers & Fixtures	\$ 327,942	100%	\$ 327,942		\$ 327,942
5	355	Poles & Fixtures	\$ 42,109,218	100%	\$ 42,109,218		\$ 42,109,218
6	356	Overhead Conductors & Devices	\$ 52,830,702	100%	\$ 52,830,702	\$ (1,178)	\$ 52,829,524
7	357	Underground Conduit	\$ 31,968,424	100%	\$ 31,968,424		\$ 31,968,424
8	358	Underground Conductors & Devices	\$ 96,903,244	100%	\$ 96,903,244	\$ (34,665)	\$ 96,868,579
9	359	Roads & Trails	\$ 320,024	100%	\$ 320,024		\$ 320,024
10		Total Transmission Plant	\$ 473,833,606	100%	\$ 473,833,606	\$ (57,260,762)	\$ 416,572,845

The Cleveland Electric Illuminating Company: 15-1595-EL-RDR
8/31/2015 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Actual)

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NOTE: Column A contains actual plant in service balances as of 8/31/2015, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR Audit Reports. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 12-1230-EL-SSO: Actual 8/31/2015 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>DISTRIBUTION PLANT</u>							
11	360	Land & Land Rights	\$ 6,849,476	100%	\$ 6,849,476		\$ 6,849,476
12	361	Structures & Improvements	\$ 23,752,250	100%	\$ 23,752,250		\$ 23,752,250
13	362	Station Equipment	\$ 247,190,986	100%	\$ 247,190,986	\$ (5,629,194)	\$ 241,561,792
14	364	Poles, Towers & Fixtures	\$ 341,860,720	100%	\$ 341,860,720	\$ (212,214)	\$ 341,648,506
15	365	Overhead Conductors & Devices	\$ 447,470,774	100%	\$ 447,470,774	\$ (1,672,934)	\$ 445,797,841
16	366	Underground Conduit	\$ 70,982,845	100%	\$ 70,982,845	\$ 0	\$ 70,982,845
17	367	Underground Conductors & Devices	\$ 368,545,947	100%	\$ 368,545,947	\$ (337,342)	\$ 368,208,604
18	368	Line Transformers	\$ 357,630,776	100%	\$ 357,630,776	\$ (212,537)	\$ 357,418,239
19	369	Services	\$ 75,075,441	100%	\$ 75,075,441	\$ (0)	\$ 75,075,441
20	370	Meters	\$ 114,828,240	100%	\$ 114,828,240	\$ (14,652,292)	\$ 100,175,948
21	371	Installation on Customer Premises	\$ 24,830,042	100%	\$ 24,830,042	\$ (0)	\$ 24,830,042
22	373	Street Lighting & Signal Systems	\$ 73,439,372	100%	\$ 73,439,372		\$ 73,439,372
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	100%	\$ 60,078		\$ 60,078
24		Total Distribution Plant	\$ 2,152,516,947	100%	\$ 2,152,516,947	\$ (22,716,513)	\$ 2,129,800,435

The Cleveland Electric Illuminating Company: 15-1595-EL-RDR
8/31/2015 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Actual)

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NOTE: Column A contains actual plant in service balances as of 8/31/2015, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR Audit Reports. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 12-1230-EL-SSO: Actual 8/31/2015 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>GENERAL PLANT</u>							
25	389	Land & Land Rights	\$ 1,720,809	100%	\$ 1,720,809		\$ 1,720,809
26	390	Structures & Improvements	\$ 76,250,354	100%	\$ 76,250,354	\$ (20,720)	\$ 76,229,634
27	390.3	Leasehold Improvements	\$ 436,850	100%	\$ 436,850		\$ 436,850
28	391.1	Office Furniture & Equipment	\$ 4,288,039	100%	\$ 4,288,039		\$ 4,288,039
29	391.2	Data Processing Equipment	\$ 18,546,186	100%	\$ 18,546,186		\$ 18,546,186
30	392	Transportation Equipment	\$ 4,024,449	100%	\$ 4,024,449		\$ 4,024,449
31	393	Stores Equipment	\$ 604,772	100%	\$ 604,772		\$ 604,772
32	394	Tools, Shop & Garage Equipment	\$ 12,852,399	100%	\$ 12,852,399		\$ 12,852,399
33	395	Laboratory Equipment	\$ 4,708,867	100%	\$ 4,708,867		\$ 4,708,867
34	396	Power Operated Equipment	\$ 5,869,669	100%	\$ 5,869,669		\$ 5,869,669
35	397	Communication Equipment	\$ 23,282,751	100%	\$ 23,282,751	\$ (2,586,928)	\$ 20,695,823
36	398	Miscellaneous Equipment	\$ 87,787	100%	\$ 87,787		\$ 87,787
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777	100%	\$ 203,777		\$ 203,777
38		Total General Plant	\$ 152,876,710	100%	\$ 152,876,710	\$ (2,607,648)	\$ 150,269,062

The Cleveland Electric Illuminating Company: 15-1595-EL-RDR
8/31/2015 Actual Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Actual)
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NOTE: Column A contains actual plant in service balances as of 8/31/2015, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR Audit Reports. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 12-1230-EL-SSO: Actual 8/31/2015 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>OTHER PLANT</u>							
39	303	Intangible Software	\$ 52,847,510	100%	\$ 52,847,510	\$ (2,573,048)	\$ 50,274,463
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	100%	\$ 1,176,339		\$ 1,176,339
41	303	Intangible FAS 109 Distribution	\$ 2,001,124	100%	\$ 2,001,124		\$ 2,001,124
42		Total Other Plant	\$ 56,024,974		\$ 56,024,974	\$ (2,573,048)	\$ 53,451,926
43		Company Total Plant	\$ 2,835,252,237	100%	\$ 2,835,252,237	\$ (85,157,970)	\$ 2,750,094,268
44		Service Company Plant Allocated*					\$ 89,744,714
45		Grand Total Plant (43 + 44)					<u>\$ 2,839,838,982</u>

* Source: Line 2 of the "Service Company Allocations to the Ohio Operating Companies (Actual)" workpaper.

The Cleveland Electric Illuminating Company: 15-1595-EL-RDR
8/31/2015 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)
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NOTE: Column B contains actual reserve for accumulated depreciation balances as of 8/31/2015, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR Audit Reports. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 12-1230-EL-SSO: Actual 8/31/2015 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company Plant Investment Sch B2.1 (Actual) Column E (A)	Reserve Balances				
				Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)
TRANSMISSION PLANT								
1	350	Land & Land Rights	\$ 7,560,063	\$ -	100%	\$ -		\$ -
2	352	Structures & Improvements	\$ 18,636,746	\$ 14,731,552	100%	\$ 14,731,552		\$ 14,731,552
3	353	Station Equipment	\$ 165,952,325	\$ 69,205,838	100%	\$ 69,205,838	\$ 241	\$ 69,206,079
4	354	Towers & Fixtures	\$ 327,942	\$ 1,577,023	100%	\$ 1,577,023		\$ 1,577,023
5	355	Poles & Fixtures	\$ 42,109,218	\$ 33,904,599	100%	\$ 33,904,599		\$ 33,904,599
6	356	Overhead Conductors & Devices	\$ 52,829,524	\$ 27,803,370	100%	\$ 27,803,370	\$ (15)	\$ 27,803,354
7	357	Underground Conduit	\$ 31,968,424	\$ 28,527,666	100%	\$ 28,527,666		\$ 28,527,666
8	358	Underground Conductors & Devices	\$ 96,868,579	\$ 37,292,507	100%	\$ 37,292,507	\$ (92)	\$ 37,292,415
9	359	Roads & Trails	\$ 320,024	\$ 30,052	100%	\$ 30,052		\$ 30,052
10		Total Transmission Plant	\$ 416,572,845	\$ 213,072,606	100%	\$ 213,072,606	\$ 134	\$ 213,072,739

The Cleveland Electric Illuminating Company: 15-1595-EL-RDR
8/31/2015 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)
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NOTE: Column B contains actual reserve for accumulated depreciation balances as of 8/31/2015, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR Audit Reports. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 12-1230-EL-SSO: Actual 8/31/2015 Plant in Service Balances" worksheet.

Line No.	Account No.	Account Title	Total Company		Reserve Balances				
			Plant Investment		Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
			Sch B2.1 (Actual)	Column E					
			(A)	(B)	(C)	(D) = (B) * (C)	(E)	(F) = (D) + (E)	
<u>DISTRIBUTION PLANT</u>									
11	360	Land & Land Rights	\$ 6,849,476	\$ -	100%	\$ -		\$ -	
12	361	Structures & Improvements	\$ 23,752,250	\$ 18,553,875	100%	\$ 18,553,875		\$ 18,553,875	
13	362	Station Equipment	\$ 241,561,792	\$ 76,381,159	100%	\$ 76,381,159	\$ (508,517)	\$ 75,872,642	
14	364	Poles, Towers & Fixtures	\$ 341,648,506	\$ 216,278,360	100%	\$ 216,278,360	\$ (89,035)	\$ 216,189,325	
15	365	Overhead Conductors & Devices	\$ 445,797,841	\$ 170,352,788	100%	\$ 170,352,788	\$ (660,380)	\$ 169,692,408	
16	366	Underground Conduit	\$ 70,982,845	\$ 42,985,863	100%	\$ 42,985,863	\$ (1,976)	\$ 42,983,887	
17	367	Underground Conductors & Devices	\$ 368,208,604	\$ 98,493,593	100%	\$ 98,493,593	\$ (2,650)	\$ 98,490,943	
18	368	Line Transformers	\$ 357,418,239	\$ 128,681,023	100%	\$ 128,681,023	\$ (57,019)	\$ 128,624,004	
19	369	Services	\$ 75,075,441	\$ 15,697,251	100%	\$ 15,697,251	\$ (17)	\$ 15,697,234	
20	370	Meters	\$ 100,175,948	\$ 24,634,423	100%	\$ 24,634,423	\$ (3,413,388)	\$ 21,221,035	
21	371	Installation on Customer Premises	\$ 24,830,042	\$ 9,006,398	100%	\$ 9,006,398	\$ (1)	\$ 9,006,397	
22	373	Street Lighting & Signal Systems	\$ 73,439,372	\$ 37,729,251	100%	\$ 37,729,251		\$ 37,729,251	
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	\$ 47,741	100%	\$ 47,741		\$ 47,741	
24		Total Distribution Plant	\$ 2,129,800,435	\$ 838,841,725	100%	\$ 838,841,725	\$ (4,732,982)	\$ 834,108,743	

The Cleveland Electric Illuminating Company: 15-1595-EL-RDR
8/31/2015 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)

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NOTE: Column B contains actual reserve for accumulated depreciation balances as of 8/31/2015, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR Audit Reports. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 12-1230-EL-SSO: Actual 8/31/2015 Plant in Service Balances" worksheet.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total	Allocation	Allocated	Adjustments	Adjusted
			Sch B2.1 (Actual) Column E	Company	%	Total		Jurisdiction
			(A)	(B)	(C)	(D) = (B) * (C)	(E)	(F) = (D) + (E)
<u>GENERAL PLANT</u>								
25	389	Land & Land Rights	\$ 1,720,809	\$ -	100%	\$ -		\$ -
26	390	Structures & Improvements	\$ 76,229,634	\$ 20,797,559	100%	\$ 20,797,559	\$ (15)	\$ 20,797,544
27	390.3	Leasehold Improvements	\$ 436,850	\$ 430,987	100%	\$ 430,987		\$ 430,987
28	391.1	Office Furniture & Equipment	\$ 4,288,039	\$ 4,073,637	100%	\$ 4,073,637		\$ 4,073,637
29	391.2	Data Processing Equipment	\$ 18,546,186	\$ 9,933,068	100%	\$ 9,933,068		\$ 9,933,068
30	392	Transportation Equipment	\$ 4,024,449	\$ 3,655,901	100%	\$ 3,655,901		\$ 3,655,901
31	393	Stores Equipment	\$ 604,772	\$ 152,016	100%	\$ 152,016		\$ 152,016
32	394	Tools, Shop & Garage Equipment	\$ 12,852,399	\$ 3,248,405	100%	\$ 3,248,405		\$ 3,248,405
33	395	Laboratory Equipment	\$ 4,708,867	\$ 1,748,100	100%	\$ 1,748,100		\$ 1,748,100
34	396	Power Operated Equipment	\$ 5,869,669	\$ 3,867,210	100%	\$ 3,867,210		\$ 3,867,210
35	397	Communication Equipment	\$ 20,695,823	\$ 19,382,462	100%	\$ 19,382,462	\$ (267,270)	\$ 19,115,192
36	398	Miscellaneous Equipment	\$ 87,787	\$ 82,285	100%	\$ 82,285		\$ 82,285
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777	\$ 111,481	100%	\$ 111,481		\$ 111,481
38		Total General Plant	\$ 150,269,062	\$ 67,483,112	100%	\$ 67,483,112	\$ (267,285)	\$ 67,215,827

The Cleveland Electric Illuminating Company: 15-1595-EL-RDR
8/31/2015 Actual Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Actual)

Page 4 of 4

NOTE: Column B contains actual reserve for accumulated depreciation balances as of 8/31/2015, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR Audit Reports. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 12-1230-EL-SSO: Actual 8/31/2015 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company Plant Investment	Reserve Balances					
			Sch B2.1 (Actual) Column E (A)	Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)	Adjusted Jurisdiction (F) = (D) + (E)	
OTHER PLANT									
39	303	Intangible Software	\$ 50,274,463	\$ 41,322,660	100%	\$ 41,322,660.32	\$ (925,232)	\$ 40,397,428	
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	\$ 1,058,248	100%	\$ 1,058,248		\$ 1,058,248	
41	303	Intangible FAS 109 Distribution	\$ 2,001,124	\$ 2,001,124	100%	\$ 2,001,124		\$ 2,001,124	
42		Total Other Plant	\$ 53,451,926	\$ 44,382,032		\$ 44,382,032	\$ (925,232)	\$ 43,456,800	
43		Removal Work in Progress (RWIP)		\$ (3,127,000)	100%	\$ (3,127,000)		\$ (3,127,000)	
44		Company Total Plant (Reserve)	\$ 2,750,094,268	\$ 1,160,652,475	100%	\$ 1,160,652,475	\$ (5,925,367)	\$ 1,154,727,108	
45		Service Company Reserve Allocated*						\$ 38,310,315	
46		Grand Total Plant (Reserve) (44 + 45)						\$ 1,193,037,423	

* Source: Line 3 of the "Service Company Allocations to the Ohio Operating Companies (Actual)" workpaper.

The Cleveland Electric Illuminating Company: 15-1595-EL-RDR
 Ohio Edison Company: 15-1596-EL-RDR
 The Toledo Edison Company: 15-1597-EL-RDR

FirstEnergy Companies
 ADIT Balances (281 & 282 Property Accounts) - Actual

	<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>SC</u>
(1) Ending Bal. 8/31/2015*	427,570,603	505,735,520	135,818,374	67,251,451
(2) Service Company Allocated ADIT**	\$ 9,556,431	\$ 11,580,700	\$ 5,097,660	
(3) Grand Total ADIT Balance***	<u>\$ 437,127,034</u>	<u>\$ 517,316,220</u>	<u>\$ 140,916,034</u>	

*Source: Actual 8/31/2015 balances.

** Line 4 of the "Service Company Allocations to the Ohio Operating Companies (Actual)" workpaper.

*** Calculation : Line 1 + Line 2

The Cleveland Electric Illuminating Company: 15-1595-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of August 31, 2015

Schedule B-3.2 (Actual)
Page 1 of 4

NOTE: Column F is from Case No. 07-551-EL-AIR.

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)			(F)	
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 7,560,063	\$ -	0.00%	\$ -
2	352	Structures & Improvements	\$ 18,636,746	\$ 14,731,552	2.50%	\$ 465,919
3	353	Station Equipment	\$ 165,952,325	\$ 69,206,079	1.80%	\$ 2,987,142
4	354	Towers & Fixtures	\$ 327,942	\$ 1,577,023	1.77%	\$ 5,805
5	355	Poles & Fixtures	\$ 42,109,218	\$ 33,904,599	3.00%	\$ 1,263,277
6	356	Overhead Conductors & Devices	\$ 52,829,524	\$ 27,803,354	2.78%	\$ 1,468,661
7	357	Underground Conduit	\$ 31,968,424	\$ 28,527,666	2.00%	\$ 639,368
8	358	Underground Conductors & Devices	\$ 96,868,579	\$ 37,292,415	2.00%	\$ 1,937,372
9	359	Roads & Trails*	\$ 320,024	\$ 30,052	1.33%	\$ 4,256
10		Total Transmission	\$ 416,572,845	\$ 213,072,739		\$ 8,771,800

*NOTE: There weren't any balances in this account in Case No. 07-551-EL-AIR, so this accrual rate has been added since the case.

The Cleveland Electric Illuminating Company: 15-1595-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of August 31, 2015

Schedule B-3.2 (Actual)
Page 2 of 4

NOTE: Column F is from Case No. 07-551-EL-AIR.

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)			(F)	
<u>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	\$ 6,849,476	\$ -	0.00%	\$ -
12	361	Structures & Improvements	\$ 23,752,250	\$ 18,553,875	2.50%	\$ 593,806
13	362	Station Equipment	\$ 241,561,792	\$ 75,872,642	1.80%	\$ 4,348,112
14	364	Poles, Towers & Fixtures	\$ 341,648,506	\$ 216,189,325	4.65%	\$ 15,886,656
15	365	Overhead Conductors & Devices	\$ 445,797,841	\$ 169,692,408	3.89%	\$ 17,341,536
16	366	Underground Conduit	\$ 70,982,845	\$ 42,983,887	2.17%	\$ 1,540,328
17	367	Underground Conductors & Devices	\$ 368,208,604	\$ 98,490,943	2.44%	\$ 8,984,290
18	368	Line Transformers	\$ 357,418,239	\$ 128,624,004	2.91%	\$ 10,400,871
19	369	Services	\$ 75,075,441	\$ 15,697,234	4.33%	\$ 3,250,767
20	370	Meters	\$ 100,175,948	\$ 21,221,035	3.16%	\$ 3,165,560
21	371	Installation on Customer Premises	\$ 24,830,042	\$ 9,006,397	3.45%	\$ 856,636
22	373	Street Lighting & Signal Systems	\$ 73,439,372	\$ 37,729,251	3.70%	\$ 2,717,257
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	\$ 47,741	0.00%	\$ -
24		Total Distribution	\$ 2,129,800,435	\$ 834,108,743		\$ 69,085,819

The Cleveland Electric Illuminating Company: 15-1595-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of August 31, 2015

Schedule B-3.2 (Actual)
Page 3 of 4

NOTE: Column F is from Case No. 07-551-EL-AIR.

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)			(F)	
<u>GENERAL PLANT</u>						
25	389	Land & Land Rights	\$ 1,720,809	\$ -	0.00%	\$ -
26	390	Structures & Improvements	\$ 76,229,634	\$ 20,797,544	2.20%	\$ 1,677,052
27	390.3	Leasehold Improvements	\$ 436,850	\$ 430,987	22.34%	\$ 97,592
28	391.1	Office Furniture & Equipment	\$ 4,288,039	\$ 4,073,637	7.60%	\$ 325,891
29	391.2	Data Processing Equipment	\$ 18,546,186	\$ 9,933,068	10.56%	\$ 1,958,477
30	392	Transportation Equipment	\$ 4,024,449	\$ 3,655,901	6.07%	\$ 244,284
31	393	Stores Equipment	\$ 604,772	\$ 152,016	6.67%	\$ 40,338
32	394	Tools, Shop & Garage Equipment	\$ 12,852,399	\$ 3,248,405	4.62%	\$ 593,781
33	395	Laboratory Equipment	\$ 4,708,867	\$ 1,748,100	2.31%	\$ 108,775
34	396	Power Operated Equipment	\$ 5,869,669	\$ 3,867,210	4.47%	\$ 262,374
35	397	Communication Equipment	\$ 20,695,823	\$ 19,115,192	7.50%	\$ 1,552,187
36	398	Miscellaneous Equipment	\$ 87,787	\$ 82,285	6.67%	\$ 5,855
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777	\$ 111,481	0.00%	\$ -
38		Total General	\$ 150,269,062	\$ 67,215,827		\$ 6,866,606

The Cleveland Electric Illuminating Company: 15-1595-EL-RDR
Annual Depreciation Expense on Actual Plant Balances as of August 31, 2015

Schedule B-3.2 (Actual)
Page 4 of 4

NOTE: Column F is from Case No. 07-551-EL-AIR.

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate (F)	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Actual) (D)	Reserve Balance Sch. B-3 (Actual) (E)		
(A)	(B)	(C)			(F)	(G=DxF)
<u>OTHER PLANT</u>						
39	303	Intangible Software	\$ 50,274,463	\$ 40,397,428	14.29%	**
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	\$ 1,058,248	2.15%	**
41	303	Intangible FAS 109 Distribution	\$ 2,001,124	\$ 2,001,124	3.18%	**
42		Total Other	\$ 53,451,926	\$ 43,456,800		\$ 2,851,784
43		Removal Work in Progress (RWIP)		(\$3,127,000)		
44		Company Total Depreciation	<u>\$ 2,750,094,268</u>	<u>\$ 1,154,727,108</u>		<u>\$ 87,576,009</u>
45		Incremental Depreciation Associated with Allocated Service Company Plant ***	\$ 89,744,714	\$ 38,310,315		\$ 3,923,500
46		GRAND TOTAL (44 + 45)	<u><u>\$ 2,839,838,982</u></u>	<u><u>\$ 1,193,037,423</u></u>		<u><u>\$ 91,499,508</u></u>

** Please see the "Intangible Depreciation Expense Calculation: Actual 8/31/2015 Balances" workpaper for more details behind the calculation of depreciation expense associated with Intangible Plant.

*** Source: Line 6 of the "Service Company Allocations to the Ohio Operating Companies (Actual)" workpaper.

The Cleveland Electric Illuminating Company: 15-1595-EL-RDR

Annual Property Tax Expense on Actual Plant Balances as of August 31, 2015

Schedule C-3.10a (Actual)

Page 1 of 1

Line No.	Description	Jurisdictional Amount
1	Personal Property Taxes - See Schedule C-3.10a1 (Actual)	\$ 97,253,087
2	Real Property Taxes - See Schedule C-3.10a2 (Actual)	\$ 2,386,262
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 44,338</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 99,683,687</u></u>

* Source: Line 7 of the "Service Company Allocations to the Ohio Operating Companies (Actual)" workpaper.

The Cleveland Electric Illuminating Company: 15-1595-EL-RDR

Annual Personal Property Tax Expense on Actual Plant Balances as of August 31, 2015

Schedule C-3.10a1 (Actual)

Page 1 of 1

Line No.	Description	Jurisdictional Amount		
		Transmission Plant	Distribution Plant	General Plant
1	Jurisdictional Plant in Service (a)	\$ 416,572,845	\$ 2,129,800,435	\$ 150,269,062
2	Jurisdictional Real Property (b)	\$ 26,196,809	\$ 30,601,726	\$ 78,387,294
3	Jurisdictional Personal Property (1 - 2)	\$ 390,376,036	\$ 2,099,198,709	\$ 71,881,768
4	Purchase Accounting Adjustment (f)	\$ (255,222,382)	\$ (878,558,559)	\$ -
5	Adjusted Jurisdictional Personal Property (3 + 4)	\$ 135,153,654	\$ 1,220,640,150	\$ 71,881,768
<u>Exclusions and Exemptions</u>				
6	Capitalized Asset Retirement Costs (a)	\$ -	\$ 60,078	\$ 203,777
7	Exempt Facilities (c)	\$ -	\$ -	\$ -
8	Real Property Classified As Personal Property (c)	\$ -	\$ 97,657,994	\$ -
9	Licensed Motor Vehicles (c)	\$ -	\$ -	\$ 6,527,799
10	Capitalized Interest (g)	\$ 5,239,907.16	\$ 10,839,284.53	\$ -
11	Total Exclusions and Exemptions (6 thru 9)	\$ 5,239,907	\$ 108,557,357	\$ 6,731,576
12	Net Cost of Taxable Personal Property (5 - 11)	\$ 129,913,747	\$ 1,112,082,793	\$ 65,150,192
13	True Value Percentage (c)	75.4360%	72.4315%	39.2184%
14	True Value of Taxable Personal Property (12 x 13)	\$ 98,001,734	\$ 805,498,248	\$ 25,550,863
15	Assessment Percentage (d)	85.00%	85.00%	24.00%
16	Assessment Value (14 x 15)	\$ 83,301,474	\$ 684,673,511	\$ 6,132,207
17	Personal Property Tax Rate (e)	11.2197400%	11.2197400%	11.2197400%
18	Personal Property Tax (16 x 17)	\$ 9,346,209	\$ 76,818,588	\$ 688,018
19	Purchase Accounting Adjustment (f)	\$ 2,142,117	\$ 8,258,155	\$ -
20	Total Personal Property Tax (18 + 19)			\$ 97,253,087

(a) Schedule B-2.1 (Actual)

(b) Schedule B-2.1 (Actual), Accounts 350, 352, 360, 361, 389, 390 and 390.3

(c) Source: CEI's most recent Ohio Annual Property Tax Return Filing.

(d) Statutory Assessment for Personal Property

(e) Estimated tax rate for Personal Property based on the most recent Ohio Annual Property Tax Return Filing

(f) Adjustment made as a result of the merger between Ohio Edison and Centerior

(g) Calculation: Line 5 x Percentage from the most recent Ohio Annual Property Tax Return Filing

The Cleveland Electric Illuminating Company: 15-1595-EL-RDR

Annual Real Property Tax Expense on Actual Plant Balances as of August 31, 2015

Schedule C-3.10a2 (Actual)

Page 1 of 1

Line No.	Description	Jurisdictional Amount		
		Transmission Plant	Distribution Plant	General Plant
1	Jurisdictional Real Property (a)	\$ 26,196,809	\$ 30,601,726	\$ 78,387,294
2	Real Property Tax Rate	<u>1.7652%</u>	<u>1.7652%</u>	<u>1.7652%</u>
3	Real Property Tax (1 x 2)	\$ 462,419	\$ 540,173	\$ 1,383,671
4	Total Real Property Tax (Sum of 3)			<u><u>\$ 2,386,262</u></u>
(a)	Schedule C-3.10a1 (Actual)			
(b)	Calculated as follows:			
	(1) Real Property Capitalized Cost	\$ 189,802,858	Book cost of real property used to compare to assessed value of real property to derive a true value percentage Calculation: (2) / (3)	
	(2) Real Property Taxes Paid	<u>\$3,350,347</u>		
	(3) Real Property Tax Rate (Paid vs. Capital Costs)	<u><u>1.765172%</u></u>		
(c)	Statutory Assessment for Real Property			
(d)	Estimated tax rate for Real Estate based on the most recent Ohio Annual Property Tax Return Filing			

The Cleveland Electric Illuminating Company: 15-1595-EL-RDR
 Ohio Edison Company: 15-1596-EL-RDR
 The Toledo Edison Company: 15-1597-EL-RDR

**Summary of Exclusions per Case No. 12-1230-EL-SSO
 Actual 8/31/2015 Plant in Service Balances**

General Adjustments

ATSI Land Lease Certain amounts (summarized below) in account 350 are associated with land leased to ATSI, FirstEnergy's transmission subsidiary. Consistent with Case No. 07-551-EL-AIR, these amounts are not jurisdictional to distribution related plant in service, and have been excluded accordingly for each operating company. There is no accumulated depreciation reserve associated with land.

FERC Account 350	CEI	OE	TE
Gross Plant	\$ 57,224,624	\$ 86,945,805	\$ 15,629,345
Reserve	\$ -	\$ -	\$ -

ESP3 Adjustments

In the ESP3 Stipulation (Case No. 12-1230-EL-SSO, page 20), it says "capital additions recovered through Riders LEX, EDR, and AMI will be identified and excluded from Rider DCR and the annual cap allowance."

AMI Only CEI has an AMI project so this exclusion does not impact OE or TE.
 Source: 8/31/2015 Actual Plant Balances
 Exclusions related to Rider AMI are determined by specific depreciation groups in PowerPlant and WBS CE-004000

FERC Account	CEI	
	Gross	Reserve
303	\$ 2,573,048	\$ 925,232
362	\$ 5,628,504	\$ 507,953
364	\$ 212,214	\$ 88,969
365	\$ 1,672,918	\$ 660,313
367	\$ 11,986	\$ 1,413
368	\$ 212,537	\$ 56,965
370	\$ 14,652,213	\$ 3,413,388
397	\$ 2,586,928	\$ 267,270
Grand Total	\$ 27,550,347	\$ 5,921,504

LEX As implemented by the Companies, Rider LEX will recover deferred expenses associated with lost up-front line extension payments from 2009-2011. These deferred expenses are recorded as a regulatory asset, not as plant in service, on the Companies' books. Therefore, there is no adjustment to plant in service associated with Rider LEX.

EDR Exclusions related to Rider EDR(g) are determined by the WBS CE-000303.

FERC Account	CEI	
	Gross	Reserve
353	\$ 294	\$ (241)
356	\$ 1,178	\$ 15
358	\$ 34,665	\$ 92
362	\$ 690	\$ 564
364	\$ (0)	\$ 65
365	\$ 15	\$ 67
366	\$ (0)	\$ 1,976
367	\$ 325,357	\$ 1,237
368	\$ 0	\$ 54
369	\$ 0	\$ 17
370	\$ 79	\$ 0
371	\$ 0	\$ 1
390	\$ 20,720	\$ 15
Grand Total	\$ 382,999	\$ 3,862

The Cleveland Electric Illuminating Company: 15-1595-EL-RDR
 Ohio Edison Company: 15-1596-EL-RDR
 The Toledo Edison Company: 15-1597-EL-RDR

Service Company Allocations to the Ohio Operating Companies (Actual)

	(A)	(B)	(C)	(D)	(E)
	Service Company	CEI	OE	TE	TOTAL
(1) Allocation Factors from Case 07-551		14.21%	17.22%	7.58%	
(2) Gross Plant	\$ 631,560,270	\$ 89,744,714	\$ 108,754,678	\$ 47,872,268	\$ 246,371,661
(3) Reserve	\$ 269,601,092	\$ 38,310,315	\$ 46,425,308	\$ 20,435,763	\$ 105,171,386
(4) ADIT	\$ 67,251,451	\$ 9,556,431	\$ 11,580,700	\$ 5,097,660	\$ 26,234,791
(5) Rate Base		\$ 41,877,968	\$ 50,748,671	\$ 22,338,846	\$ 114,965,484
(6) Depreciation Expense (Incremental)		\$ 3,923,500	\$ 4,754,586	\$ 2,092,901	\$ 10,770,987
(7) Property Tax Expense (Incremental)		\$ 44,338	\$ 53,730	\$ 23,651	\$ 121,719
(8) Total Expenses		\$ 3,967,838	\$ 4,808,316	\$ 2,116,552	\$ 10,892,706

- (2) Gross Plant = Actual Service Company General and Intangible plant in-service as of 8/31/2015, adjusted to incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR audit reports.
- (3) Reserve = Actual Service Company General and Intangible Plant depreciation reserve as of 8/31/2015, adjusted to incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR audit reports.
- (4) ADIT: Actual ADIT Balances as of 8/31/2015.
- (5) Rate Base = Gross Plant - Reserve - ADIT
- (6) Estimated incremental depreciation expense. Additional details provided on "Incremental Depreciation and Property Tax Associated with Service Company Plant: Case No. 07-551-EL-AIR vs. Actual 8/31/2015"
- (7) Estimated incremental property tax expense. Additional details provided on "Incremental Depreciation and Property Tax Associated with Service Company Plant: Case No. 07-551-EL-AIR vs. Actual 8/31/2015"
- (8) Total Expenses = Depreciation Expense + Property Tax Expense

All Service Company Allocations for Gross Plant and Reserve can be found on Sch B2.1 (Actual) and Sch B3 (Actual), respectively, in order to determine the Grand Totals shown on the "Rider DCR Actual Distribution Rate Base Additions as of 8/31/2015: Revenue Requirement" workpaper.

The Cleveland Electric Illuminating Company: 15-1595-EL-RDR
 Ohio Edison Company: 15-1596-EL-RDR
 The Toledo Edison Company: 15-1597-EL-RDR

Depreciation Rate for Service Company Plant (Actual)

I. Estimated Depreciation Accrual Rate for Service Company Plant as of May 31, 2007

Line No.	(A) Account	(B) Account Description	(D) 5/31/2007			(I) Accrual Rates				(J) Depreciation Expense
			(C) Gross	(E) Reserve	(F) Net	(G) CEI	(H) OE	(I) TE	(J) Average	
1	Allocation Factors					14.21%	17.22%	7.58%	39.01%	
2	Weighted Allocation Factors					36.43%	44.14%	19.43%	100.00%	
GENERAL PLANT										
3	389	Fee Land & Easements	\$ 556,979	\$ -	\$ 556,979	0.00%	0.00%	0.00%	0.00%	\$ -
4	390	Structures, Improvements *	\$ 21,328,601	\$ 7,909,208	\$ 13,419,393	2.20%	2.50%	2.20%	2.33%	\$ 497,474
5	390.3	Struct Imprv, Leasehold Imp **	\$ 6,938,688	\$ 1,006,139	\$ 5,932,549	22.34%	20.78%	0.00%	21.49%	\$ 1,490,798
6	391.1	Office Furn., Mech. Equip.	\$ 31,040,407	\$ 24,400,266	\$ 6,640,141	7.60%	3.80%	3.80%	5.18%	\$ 1,609,200
7	391.2	Data Processing Equipment	\$ 117,351,991	\$ 26,121,795	\$ 91,230,196	10.56%	17.00%	9.50%	13.20%	\$ 15,486,721
8	392	Transportation Equipment	\$ 11,855	\$ 1,309	\$ 10,546	6.07%	7.31%	6.92%	6.78%	\$ 804
9	393	Stores Equipment	\$ 16,787	\$ 1,447	\$ 15,340	6.67%	2.56%	3.13%	4.17%	\$ 700
10	394	Tools, Shop, Garage Equip.	\$ 11,282	\$ 506	\$ 10,776	4.62%	3.17%	3.33%	3.73%	\$ 421
11	395	Laboratory Equipment	\$ 127,988	\$ 11,126	\$ 116,862	2.31%	3.80%	2.86%	3.07%	\$ 3,935
12	396	Power Operated Equipment	\$ 160,209	\$ 20,142	\$ 140,067	4.47%	3.48%	5.28%	4.19%	\$ 6,713
13	397	Communication Equipment ***	\$ 56,845,501	\$ 32,304,579	\$ 24,540,922	7.50%	5.00%	5.88%	6.08%	\$ 3,457,148
14	398	Misc. Equipment	\$ 465,158	\$ 27,982	\$ 437,176	6.67%	4.00%	3.33%	4.84%	\$ 22,525
15	399.1	ARC General Plant	\$ 40,721	\$ 16,948	\$ 23,773	0.00%	0.00%	0.00%	0.00%	\$ -
16			\$ 234,896,167	\$ 91,821,447	\$ 143,074,720					\$ 22,576,438
INTANGIBLE PLANT										
17	301	Organization	\$ 49,344	\$ 49,344	\$ -	0.00%	0.00%	0.00%	0.00%	\$ -
18	303	Misc. Intangible Plant	\$ 75,721,715	\$ 46,532,553	\$ 29,189,162	14.29%	14.29%	14.29%	14.29%	\$ 10,820,633
19	303	Katz Software	\$ 1,268,271	\$ 1,027,642	\$ 240,630	14.29%	14.29%	14.29%	14.29%	\$ 181,236
20	303	Software 1999	\$ 10,658	\$ 4,881	\$ 5,777	14.29%	14.29%	14.29%	14.29%	\$ 1,523
21	303	Software GPU SC00	\$ 2,343,368	\$ 2,343,368	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
22	303	Impairment June 2000	\$ 77	\$ 77	\$ (0)	14.29%	14.29%	14.29%	14.29%	\$ -
23	303	3 year depreciable life	\$ 55,645	\$ 14,684	\$ 40,961	14.29%	14.29%	14.29%	14.29%	\$ 7,952
24	303	Debt Gross-up (FAS109): General	\$ 117,298	\$ 117,298	\$ -	3.87%	3.87%	3.87%	3.87%	\$ -
25	303	Debt Gross-up (FAS109): G/P Land	\$ 1,135	\$ 1,137	\$ (2)	3.87%	3.87%	3.87%	3.87%	\$ -
26			\$ 79,567,511	\$ 50,090,984	\$ 29,476,527					\$ 11,011,344
27	TOTAL - GENERAL & INTANGIBLE		\$ 314,463,678	\$ 141,912,431	\$ 172,551,247				10.68%	\$ 33,587,782

NOTES

(C) - (E) Service Company plant balances as of May 31, 2007.

(F) - (H) Source: Case No. 07-551-EL-AIR. Staff workpapers, Schedule B3.2.

In Case No. 07-551-EL-AIR, CEI and TE did not have an accrual rate for Account 303 (FAS 109 - General). Assumed to be the same as OE.

(I) Weighted average of columns F through H based on Service Company allocation factors on Line 2.

Assumes that the accrual rate, by account, for Service Company plant is equal to the weighted average of the three operating companies.

(J) Estimated depreciation expense associated with Service Company plant as of 5/31/07. Calculation: Column C x Column I.

* Includes accounts 390.1 and 390.2.

** Weighted average accrual rate is taken over CEI and OE only. (TE had no balance in Case No. 07-551-EL-AIR).

*** Includes accounts 397 and 397.1

The Cleveland Electric Illuminating Company: 15-1595-EL-RDR
 Ohio Edison Company: 15-1596-EL-RDR
 The Toledo Edison Company: 15-1597-EL-RDR

Depreciation Rate for Service Company Plant (Actual)

II. Estimated Depreciation Accrual Rate for Actual Service Company Plant as of August 31, 2015

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
Line No.	Account	Account Description	8/31/2015 Actual Balances			Accrual Rates				Depreciation
			Gross	Reserve	Net	CEI	OE	TE	Average	Expense
28	Allocation Factors					14.21%	17.22%	7.58%	39.01%	
29	Weighted Allocation Factors					36.43%	44.14%	19.43%	100.00%	
GENERAL PLANT										
30	389	Fee Land & Easements	\$ 230,947	\$ -	\$ 230,947	0.00%	0.00%	0.00%	0.00%	\$ -
31	390	Structures, Improvements *	\$ 43,362,755	\$ 19,767,282	\$ 23,595,474	2.20%	2.50%	2.20%	2.33%	\$ 1,011,405
32	390.3	Struct Imprv, Leasehold Imp **	\$ 14,159,662	\$ 6,060,522	\$ 8,099,141	22.34%	20.78%	0.00%	21.49%	\$ 3,042,246
33	391.1	Office Furn., Mech. Equip.	\$ 17,319,464	\$ 10,101,123	\$ 7,218,341	7.60%	3.80%	3.80%	5.18%	\$ 897,877
34	391.2	Data Processing Equipment	\$ 152,345,380	\$ 42,862,295	\$ 109,483,085	10.56%	17.00%	9.50%	13.20%	\$ 20,104,732
35	392	Transportation Equipment	\$ 215,040	\$ 40,916	\$ 174,124	6.07%	7.31%	6.92%	6.78%	\$ 14,585
36	393	Stores Equipment	\$ 16,747	\$ 6,125	\$ 10,622	6.67%	2.56%	3.13%	4.17%	\$ 698
37	394	Tools, Shop, Garage Equip.	\$ 210,419	\$ 19,634	\$ 190,785	4.62%	3.17%	3.33%	3.73%	\$ 7,847
38	395	Laboratory Equipment	\$ 112,395	\$ 27,091	\$ 85,304	2.31%	3.80%	2.86%	3.07%	\$ 3,456
39	396	Power Operated Equipment	\$ 346,410	\$ 52,280	\$ 294,130	4.47%	3.48%	5.28%	4.19%	\$ 14,516
40	397	Communication Equipment ***	\$ 100,648,637	\$ 27,777,891	\$ 72,870,746	7.50%	5.00%	5.88%	6.08%	\$ 6,121,104
41	398	Misc. Equipment	\$ 3,215,865	\$ 813,428	\$ 2,402,438	6.67%	4.00%	3.33%	4.84%	\$ 155,725
42	399.1	ARC General Plant	\$ 40,721	\$ 24,602	\$ 16,120	0.00%	0.00%	0.00%	0.00%	\$ -
43			\$ 332,224,445	\$ 107,553,188	\$ 224,671,257					\$ 31,374,191
INTANGIBLE PLANT										
44	301	FECO 101/6-301 Organization Fst	\$ 49,344	\$ 49,344	\$ -	0.00%	0.00%	0.00%	0.00%	\$ -
45	303	FECO 101/6 303 Intangibles	\$ 5,452,453	\$ 8,715,392	\$ (3,262,939)	14.29%	14.29%	14.29%	14.29%	\$ (3,262,939)
46	303	FECO 101/6-303 Katz Software	\$ 1,268,271	\$ 1,268,271	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
47	303	FECO 101/6-303 2003 Software	\$ 24,400,196	\$ 24,400,196	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
48	303	FECO 101/6-303 2004 Software	\$ 12,676,215	\$ 12,676,215	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
49	303	FECO 101/6-303 2005 Software	\$ 1,086,776	\$ 1,086,776	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
50	303	FECO 101/6-303 2006 Software	\$ 5,680,002	\$ 5,680,002	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
51	303	FECO 101/6-303 2007 Software	\$ 7,245,250	\$ 7,245,250	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
52	303	FECO 101/6-303 2008 Software	\$ 7,404,178	\$ 7,404,178	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
53	303	FECO 101/6-303 2009 Software	\$ 15,969,099	\$ 14,048,801	\$ 1,920,298	14.29%	14.29%	14.29%	14.29%	\$ 1,920,298
54	303	FECO 101/6-303 2010 Software	\$ 19,353,964	\$ 14,668,104	\$ 4,685,860	14.29%	14.29%	14.29%	14.29%	\$ 2,765,681
55	303	FECO 101/6-303 2011 Software	\$ 53,735,162	\$ 31,353,805	\$ 22,381,358	14.29%	14.29%	14.29%	14.29%	\$ 7,678,755
56	303	FECO 101/6-303 2012 Software	\$ 37,992,709	\$ 14,550,349	\$ 23,442,360	14.29%	14.29%	14.29%	14.29%	\$ 5,429,158
57	303	FECO 101/6-303 2013 Software	\$ 79,855,386	\$ 16,421,553	\$ 63,433,833	14.29%	14.29%	14.29%	14.29%	\$ 11,411,335
58	303	FECO 101/6-303 2014 Software	\$ 22,840,245	\$ 2,336,568	\$ 20,503,678	14.29%	14.29%	14.29%	14.29%	\$ 3,263,871
59	303	FECO 101/6-303 2015 Software	\$ 4,326,574	\$ 154,355	\$ 4,172,219	14.29%	14.29%	14.29%	14.29%	\$ 618,267
60			\$ 299,335,825	\$ 162,059,158	\$ 137,276,667					\$ 29,824,426
61	Removal Work in Progress (RWIP)		\$ (11,255)							
62	TOTAL - GENERAL & INTANGIBLE		\$ 631,560,270	\$ 269,601,092	\$ 361,947,923	9.69%				\$ 61,198,617

NOTES

(C) - (E) Service Company plant balances as of August 31, 2015 adjusted to incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR audit reports.

(F) - (H) Source: Schedule B3.2 (Actual).

(I) Weighted average of columns F through H based on Service Company allocation factors on Line 29.

Assumes that the accrual rate, by account, for Service Company plant is equal to the weighted average of the three operating companies.

(J) Estimated depreciation expense associated with Service Company plant as of 8/31/2015. Calculation: Column C x Column I.

* Includes accounts 390.1 and 390.2.

** Weighted average accrual rate is taken over CEI and OE only. (TE had no balance in Case No. 07-551-EL-AIR).

*** Includes accounts 397 and 397.1

The Cleveland Electric Illuminating Company: 15-1595-EL-RDR
 Ohio Edison Company: 15-1596-EL-RDR
 The Toledo Edison Company: 15-1597-EL-RDR

Property Tax Rate for Service Company Plant (Actual)

I. Average Real Property Tax Rates on General Plant as of May 31, 2007 *

(A)		(B)	(C)	(D)	(E)	(F)
No.	Category	CEI	OE	TE	Average **	Source / Calculation
1	Allocation Factors	14.21%	17.22%	7.58%	39.01%	"Service Company Allocations to the Ohio Operating Companies (Actual)" workpaper.
2	Weighted Allocation Factors	36.43%	44.14%	19.43%	100.00%	Weighted Line 1
<u>Real Property Tax</u>						
3	True Value Percentage	72.69%	62.14%	49.14%	63.45%	Case No. 07-551-EL-AIR.
4	Assessment Percentage	35.00%	35.00%	35.00%	35.00%	Case No. 07-551-EL-AIR.
5	Real Property Tax Rate	7.23%	6.04%	7.23%	6.70%	Case No. 07-551-EL-AIR.
6	Average Rate	1.84%	1.31%	1.24%	1.49%	Line 3 x Line 4 x Line 5
<p>* Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax. Accordingly, for purposes of determining the average Property Tax rate applicable to Service Company plant, only Real Property Tax is considered.</p> <p>** Weighted average based on Service Company allocation factors.</p> <p>Assumes that the tax rate for Service Company plant is equal to the weighted average of the three operating companies.</p>						

II. Estimated Property Tax Rate for Service Company General Plant as of May 31, 2007

(A)		(B)	(C)	(D)	(E)	(F)
No.	Account	Account Description	Tax Category	Avg. Tax Rate	Gross Plant	Property Tax
7	389	Fee Land & Easements	Real	1.49%	\$ 556,979	\$ 8,294
8	390	Structures, Improvements	Real	1.49%	\$ 21,328,601	\$ 317,594
9	390.3	Struct Imprv, Leasehold Imp	Real	1.49%	\$ 6,938,688	\$ 103,321
10	391.1	Office Furn., Mech. Equip.	Personal		\$ 31,040,407	\$ -
11	391.2	Data Processing Equipment	Personal		\$ 117,351,991	\$ -
12	392	Transportation Equipment	Personal		\$ 11,855	\$ -
13	393	Stores Equipment	Personal		\$ 16,787	\$ -
14	394	Tools, Shop, Garage Equip.	Personal		\$ 11,282	\$ -
15	395	Laboratory Equipment	Personal		\$ 127,988	\$ -
16	396	Power Operated Equipment	Personal		\$ 160,209	\$ -
17	397	Communication Equipment	Personal		\$ 56,845,501	\$ -
18	398	Misc. Equipment	Personal		\$ 465,158	\$ -
19	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
20	TOTAL - GENERAL PLANT				\$ 234,896,167	\$ 429,208
21	TOTAL - INTANGIBLE PLANT				\$ 79,567,511	\$ -
22	TOTAL - GENERAL & INTANGIBLE PLANT				\$ 314,463,678	\$ 429,208
23	Average Effective Real Property Tax Rate					0.14%

NOTES

- (C) Source: Case No. 07-551-EL-AIR, Schedule C3.10. Classification of General Plant account as Real or Personal Property
- (D) Average property tax rate across CEI, OE, and TE. See Section I above.
 Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax.
- (E) Service Company General plant as of May 31, 2007.
- (F) Calculation: Column D x Column E

The Cleveland Electric Illuminating Company: 15-1595-EL-RDR
 Ohio Edison Company: 15-1596-EL-RDR
 The Toledo Edison Company: 15-1597-EL-RDR

Property Tax Rate for Service Company Plant (Actual)

III. Average Real Property Tax Rates on Actual General Plant as of August 31, 2015 *						
No.	(A) Category	(B) CEI	(C) OE	(D) TE	(E) Average **	(F) Source / Calculation
24	Allocation Factors	14.21%	17.22%	7.58%	39.01%	"Service Company Allocations to the Ohio Operating Companies (Actual)" workpaper
25	Weighted Allocation Factors	36.43%	44.14%	19.43%	100.00%	Weighted Line 24
<u>Real Property Tax</u>						
26	Average Rate	1.77%	0.95%	1.13%	1.28%	Schedule C3.10a2 (Actual)
* Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax. Accordingly, for purposes of determining the average Property Tax rate applicable to Service Company plant, only Real Property Tax is considered.						
** Weighted average based on Service Company allocation factors.						
Assumes that the tax rate for Service Company plant is equal to the weighted average of the three operating companies.						

IV. Estimated Property Tax Rate for Service Company Actual General Plant as of August 31, 2015						
No.	(A) Account	(B) Account Description	(C) Tax Category	(D) Avg. Tax Rate	(E) Gross Plant	(F) Property Tax
27	389	Fee Land & Easements	Real	1.28%	\$ 230,947	\$ 2,964
28	390	Structures, Improvements	Real	1.28%	\$ 43,362,755	\$ 556,533
29	390.3	Struct Imprv, Leasehold Imp	Real	1.28%	\$ 14,159,662	\$ 181,730
30	391.1	Office Furn., Mech. Equip.	Personal		\$ 17,319,464	\$ -
31	391.2	Data Processing Equipment	Personal		\$ 152,345,380	\$ -
32	392	Transportation Equipment	Personal		\$ 215,040	\$ -
33	393	Stores Equipment	Personal		\$ 16,747	\$ -
34	394	Tools, Shop, Garage Equip.	Personal		\$ 210,419	\$ -
35	395	Laboratory Equipment	Personal		\$ 112,395	\$ -
36	396	Power Operated Equipment	Personal		\$ 346,410	\$ -
37	397	Communication Equipment	Personal		\$ 100,648,637	\$ -
38	398	Misc. Equipment	Personal		\$ 3,215,865	\$ -
39	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
40	TOTAL - GENERAL PLANT				\$ 332,224,445	\$ 741,227
41	TOTAL - INTANGIBLE PLANT				\$ 299,335,825	\$ -
42	TOTAL - GENERAL & INTANGIBLE PLANT				\$ 631,560,270	\$ 741,227
43	Average Effective Real Property Tax Rate					0.12%

NOTES

- (C) Source: Schedule C3.10 (Actual). Classification of General Plant account as Real or Personal Property
- (D) Weighted average property tax rate across CEI, OE, and TE. See Section III above.
 Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax.
- (E) Service Company General gross plant balances as of 8/31/2015 adjusted to incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR audit reports.
- (F) Calculation: Column D x Column E

The Cleveland Electric Illuminating Company: 15-1595-EL-RDR
Ohio Edison Company: 15-1596-EL-RDR
The Toledo Edison Company: 15-1597-EL-RDR

Incremental Depreciation and Property Tax Associated with Service Company Plant (Actual)							
Case No. 07-551-EL-AIR vs. Actual 8/31/2015 Balances							
I. Allocated Service Company Plant and Related Expenses as of August 31, 2015							
Line	Category	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
1	Allocation Factor		14.21%	17.22%	7.58%	39.01%	Case No. 07-551-EL-AIR
	<u>Total Plant</u>						
2	Gross Plant	\$ 631,560,270	\$ 89,744,714	\$ 108,754,678	\$ 47,872,268	\$ 246,371,661	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 62 x Line 1
3	Accum. Reserve	\$ (269,601,092)	\$ (38,310,315)	\$ (46,425,308)	\$ (20,435,763)	\$ (105,171,386)	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 62 x Line 1
4	Net Plant	\$ 361,959,178	\$ 51,434,399	\$ 62,329,370	\$ 27,436,506	\$ 141,200,275	Line 2 + Line 3
5	Depreciation *	9.69%	\$ 8,696,323	\$ 10,538,402	\$ 4,638,855	\$ 23,873,581	Average Rate x Line 2
6	Property Tax *	0.12%	\$ 105,328	\$ 127,639	\$ 56,185	\$ 289,153	Average Rate x Line 2
7	Total Expenses		\$ 8,801,652	\$ 10,666,041	\$ 4,695,040	\$ 24,162,733	
* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant, as of 8/31/2015. See line 62 of the "Depreciation Rate for Service Company Plant (Actual)" workpaper and line 43 of the "Property Tax Rate for Service Company Plant (Actual)" workpaper for more details.							
II. Allocated Service Company Plant and Related Expenses as of May 31, 2007							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
8	Allocation Factor		14.21%	17.22%	7.58%	39.01%	Case No. 07-551-EL-AIR
	<u>Total Plant</u>						
9	Gross Plant	\$ 314,463,678	\$ 44,685,289	\$ 54,150,645	\$ 23,836,347	\$ 122,672,281	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 27 x Line 8
10	Accum. Reserve	\$ (141,912,431)	\$ (20,165,756)	\$ (24,437,321)	\$ (10,756,962)	\$ (55,360,039)	"Depreciation Rate for Service Company Plant (Actual)" workpaper, Line 27 x Line 8
11	Net Plant	\$ 172,551,247	\$ 24,519,532	\$ 29,713,325	\$ 13,079,385	\$ 67,312,242	Line 9 + Line 10
12	Depreciation *	10.68%	\$ 4,772,824	\$ 5,783,816	\$ 2,545,954	\$ 13,102,594	Average Rate x Line 9
13	Property Tax *	0.14%	\$ 60,990	\$ 73,910	\$ 32,534	\$ 167,434	Average Rate x Line 9
14	Total Expenses		\$ 4,833,814	\$ 5,857,726	\$ 2,578,488	\$ 13,270,028	Line 12 + Line 13
* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant as of 5/31/07. See line 27 of the "Depreciation Rate for Service Company Plant (Actual)" workpaper and line 23 of the "Property Tax Rate for Service Company Plant (Actual)" workpaper for more details.							
III. Incremental Expenses Associated with Allocated Service Company Plant *							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
15	Depreciation	-0.99%	\$ 3,923,500	\$ 4,754,586	\$ 2,092,901	\$ 10,770,987	Line 5 - Line 12
16	Property Tax	-0.02%	\$ 44,338	\$ 53,730	\$ 23,651	\$ 121,719	Line 6 - Line 13
17	Total Expenses		\$ 3,967,838	\$ 4,808,316	\$ 2,116,552	\$ 10,892,706	Line 15 + Line 16
* In Case No. 07-551-EL-AIR, test year operating expenses included allocated depreciation and property tax associated with Service Company plant. This section calculates the difference between the estimated level of these expenses included in base rates and the estimated expenses incurred based on actual Service Company plant balances as of August 31, 2015. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.							

Intangible Depreciation Expense Calculation
Actual 8/31/2015 Balances

NOTE

The software accounts are amortized over a 7 year period (leading to an accrual rate of 14.29%), and many of these accounts have already been fully amortized. Therefore, applying the 14.29% accrual rate to the Gross Plant (the methodology employed for all other accounts) overstates the "depreciation expense" associated with intangible plant. This workpaper looks at each sub account within intangible plant and calculates the expense by applying the 14.29% to only those software related sub-accounts that are not fully amortized yet. All other accounts are calculated by applying the approved accrual rate to the Gross Plant balances.

Company (A)	Utility Account (B)	Function (C)	Gross Plant Aug-15 (D)	Reserve Aug-15 (E)	Net Plant Aug-15 (F)	Accrual Rates (G)	Depreciation Exp (H)
CECO The Illuminating Co.	CECO 101/6-303 2002 Software	Intangible Plant	\$ 2,966,784	\$ 2,966,784	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2003 Software	Intangible Plant	\$ 1,307,067	\$ 1,307,067	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2004 Software	Intangible Plant	\$ 3,596,344	\$ 3,596,344	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2005 Software	Intangible Plant	\$ 1,219,862	\$ 1,219,862	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2006 Software	Intangible Plant	\$ 1,810,675	\$ 1,810,602	\$ 73	14.29%	\$ 73
CECO The Illuminating Co.	CECO 101/6-303 2007 Software	Intangible Plant	\$ 5,877,273	\$ 5,877,010	\$ 263	14.29%	\$ 263
CECO The Illuminating Co.	CECO 101/6-303 2008 Software	Intangible Plant	\$ 1,068,786	\$ 1,068,757	\$ 29	14.29%	\$ 29
CECO The Illuminating Co.	CECO 101/6-303 2009 Software	Intangible Plant	\$ 3,244,987	\$ 2,809,332	\$ 435,656	14.29%	\$ 435,656
CECO The Illuminating Co.	CECO 101/6-303 2010 Software	Intangible Plant	\$ 2,806,179	\$ 2,088,032	\$ 718,147	14.29%	\$ 401,003
CECO The Illuminating Co.	CECO 101/6-303 2011 Software	Intangible Plant	\$ 5,819,029	\$ 3,475,961	\$ 2,343,068	14.29%	\$ 831,539
CECO The Illuminating Co.	CECO 101/6-303 2012 Software	Intangible Plant	\$ 688,853	\$ 261,759	\$ 427,094	14.29%	\$ 98,437
CECO The Illuminating Co.	CECO 101/6-303 2013 Software	Intangible Plant	\$ 2,389,813	\$ 639,214	\$ 1,750,599	14.29%	\$ 341,504
CECO The Illuminating Co.	CECO 101/6-303 2014 Software	Intangible Plant	\$ 2,969,847	\$ 231,758	\$ 2,738,090	14.29%	\$ 424,391
CECO The Illuminating Co.	CECO 101/6-303 2015 Software	Intangible Plant	\$ 380,487	\$ 15,719	\$ 364,768	14.29%	\$ 54,372
CECO The Illuminating Co.	CECO 101/6-303 FAS109 Distribution	Intangible Plant	\$ 2,001,124	\$ 2,001,124	\$ -	3.18%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 FAS109 Transmission	Intangible Plant	\$ 1,176,339	\$ 1,058,248	\$ 118,091	2.15%	\$ 25,291
CECO The Illuminating Co.	CECO 101/6-303 Software	Intangible Plant	\$ 1,674,072	\$ 574,823	\$ 1,099,249	14.29%	\$ 239,225
CECO The Illuminating Co.	CECO 101/6-303 Software Evolution	Intangible Plant	\$ 12,454,403	\$ 12,454,403	\$ -	14.29%	\$ -
Total			\$ 53,451,926	\$ 43,456,800	\$ 9,995,126		\$ 2,851,784
OECO Ohio Edison Co.	OECO 101/6-301 Organization	Intangible Plant	\$ 89,746	\$ -	\$ 89,746	0.00%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2002 Software	Intangible Plant	\$ 3,690,067	\$ 3,690,067	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2003 Software	Intangible Plant	\$ 17,568,726	\$ 17,568,726	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2004 Software	Intangible Plant	\$ 4,524,343	\$ 4,524,343	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2005 Software	Intangible Plant	\$ 1,469,370	\$ 1,469,370	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2006 Software	Intangible Plant	\$ 2,754,124	\$ 2,754,124	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2007 Software	Intangible Plant	\$ 7,208,211	\$ 7,208,211	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2008 Software	Intangible Plant	\$ 1,343,335	\$ 1,343,335	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2009 Software	Intangible Plant	\$ 4,181,335	\$ 3,720,679	\$ 460,656	14.29%	\$ 460,656
OECO Ohio Edison Co.	OECO 101/6-303 2010 Software	Intangible Plant	\$ 3,293,501	\$ 2,527,486	\$ 766,015	14.29%	\$ 470,641
OECO Ohio Edison Co.	OECO 101/6-303 2011 Software	Intangible Plant	\$ 8,273,219	\$ 4,690,217	\$ 3,583,002	14.29%	\$ 1,182,243
OECO Ohio Edison Co.	OECO 101/6-303 2012 Software	Intangible Plant	\$ 963,533	\$ 416,737	\$ 546,796	14.29%	\$ 137,689
OECO Ohio Edison Co.	OECO 101/6-303 2013 Software	Intangible Plant	\$ 5,931,864	\$ 1,222,478	\$ 4,709,386	14.29%	\$ 847,663
OECO Ohio Edison Co.	OECO 101/6-303 2014 Software	Intangible Plant	\$ 5,171,236	\$ 458,636	\$ 4,712,599	14.29%	\$ 738,970
OECO Ohio Edison Co.	OECO 101/6-303 2015 Software	Intangible Plant	\$ 285,785	\$ 15,828	\$ 269,956	14.29%	\$ 40,839
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 Dist Land	Intangible Plant	\$ 37,082	\$ -	\$ 37,082	2.89%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 Distribution	Intangible Plant	\$ 1,556,361	\$ 1,556,361	\$ -	2.89%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 G/P Land	Intangible Plant	\$ 7,778	\$ -	\$ 7,778	3.87%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 General Plant	Intangible Plant	\$ 191,313	\$ 177,378	\$ 13,936	3.87%	\$ 7,404
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 Transm Land	Intangible Plant	\$ 1,326,229	\$ -	\$ 1,326,229	2.33%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 Transmission	Intangible Plant	\$ 697,049	\$ 697,049	\$ -	2.33%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 Software	Intangible Plant	\$ 1,635,471	\$ 899,291	\$ 736,180	14.29%	\$ 233,709
Total			\$ 72,199,678	\$ 54,940,315	\$ 17,259,363		\$ 4,119,813
TECO Toledo Edison Co.	TECO 101/6-303 2002 Software	Intangible Plant	\$ 1,705,114	\$ 1,705,114	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2003 Software	Intangible Plant	\$ 7,446,712	\$ 7,446,712	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2004 Software	Intangible Plant	\$ 854,821	\$ 854,821	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2005 Software	Intangible Plant	\$ 670,679	\$ 670,679	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2006 Software	Intangible Plant	\$ 834,856	\$ 834,849	\$ 7	14.29%	\$ 7
TECO Toledo Edison Co.	TECO 101/6-303 2007 Software	Intangible Plant	\$ 3,096,523	\$ 3,096,442	\$ 81	14.29%	\$ 81
TECO Toledo Edison Co.	TECO 101/6-303 2008 Software	Intangible Plant	\$ 555,253	\$ 555,230	\$ 23	14.29%	\$ 23
TECO Toledo Edison Co.	TECO 101/6-303 2009 Software	Intangible Plant	\$ 1,802,076	\$ 1,594,461	\$ 207,615	14.29%	\$ 207,615
TECO Toledo Edison Co.	TECO 101/6-303 2010 Software	Intangible Plant	\$ 1,435,868	\$ 1,100,439	\$ 335,429	14.29%	\$ 205,186
TECO Toledo Edison Co.	TECO 101/6-303 2011 Software	Intangible Plant	\$ 2,200,826	\$ 1,319,769	\$ 881,057	14.29%	\$ 314,498
TECO Toledo Edison Co.	TECO 101/6-303 2012 Software	Intangible Plant	\$ 548,047	\$ 171,633	\$ 376,414	14.29%	\$ 78,316
TECO Toledo Edison Co.	TECO 101/6-303 2013 Software	Intangible Plant	\$ 1,610,056	\$ 268,327	\$ 1,341,729	14.29%	\$ 230,077
TECO Toledo Edison Co.	TECO 101/6-303 2014 Software	Intangible Plant	\$ 1,981,190	\$ 177,138	\$ 1,804,052	14.29%	\$ 283,112
TECO Toledo Edison Co.	TECO 101/6-303 2015 Software	Intangible Plant	\$ 75,247	\$ 9,172	\$ 66,075	14.29%	\$ 10,753
TECO Toledo Edison Co.	TECO 101/6-303 FAS109 Distribution	Intangible Plant	\$ 240,093	\$ 240,093	\$ -	3.10%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 FAS109 Transmission	Intangible Plant	\$ 54,210	\$ 49,037	\$ 5,173	2.37%	\$ 1,285
TECO Toledo Edison Co.	TECO 101/6-303 Software	Intangible Plant	\$ 656,280	\$ 426,763	\$ 229,517	14.29%	\$ 93,782
Total			\$ 25,767,851	\$ 20,520,678	\$ 5,247,173		\$ 1,424,734

NOTES

(D) - (F) Source: Actual 8/31/2015 balances, adjusted to remove the cumulative pre-2007 impact of a change in pension accounting and incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR Audit Reports.

(G) Source: Case No. 07-551-EL-AIR

(H) Accrual rate only applies to the (non-land) gross plant of those accounts that are not fully amortized.

Rider DCR
Estimated Distribution Rate Base Additions as of 11/30/2015
Revenue Requirement Calculation

(\$ millions)

* 5/31/2007 balances refer to the jurisdictional balances approved in Case 07-551-EL-AIR. Source: PUCO Staff workpapers supporting the PUCO Opinion & Order

	(A)	(B)	(C) = (B) - (A)	(D)		
(1) (2) (3) (4)	Gross Plant	5/31/2007*	11/30/2015	Incremental	Source of Column (B)	
	CEI	1,927.1	2,867.4	940.3	Sch B2.1 (Estimate) Line 45	
	OE	2,074.0	3,218.7	1,144.7	Sch B2.1 (Estimate) Line 47	
	TE	771.5	1,156.2	384.7	Sch B2.1 (Estimate) Line 44	
	Total	4,772.5	7,242.2	2,469.7	Sum: [(1) through (3)]	
	Accumulated Reserve					
(5) (6) (7) (8)	CEI	(773.0)	(1,212.6)	(439.6)	-Sch B3 (Estimate) Line 46	
	OE	(803.0)	(1,260.8)	(457.7)	-Sch B3 (Estimate) Line 48	
	TE	(376.8)	(562.0)	(185.2)	-Sch B3 (Estimate) Line 45	
	Total	(1,952.8)	(3,035.3)	(1,082.5)	Sum: [(5) through (7)]	
	Net Plant In Service					
(9) (10) (11) (12)	CEI	1,154.0	1,654.8	500.7	(1) + (5)	
	OE	1,271.0	1,957.9	686.9	(2) + (6)	
	TE	394.7	594.2	199.5	(3) + (7)	
	Total	2,819.7	4,206.9	1,387.2	Sum: [(9) through (11)]	
	ADIT					
(13) (14) (15) (16)	CEI	(246.4)	(436.7)	(190.3)	- ADIT Balances (Estimate) Line 3	
	OE	(197.1)	(518.0)	(320.9)	- ADIT Balances (Estimate) Line 3	
	TE	(10.3)	(140.4)	(130.1)	- ADIT Balances (Estimate) Line 3	
	Total	(453.8)	(1,095.0)	(641.2)	Sum: [(13) through (15)]	
	Rate Base					
(17) (18) (19) (20)	CEI	907.7	1,218.1	310.4	(9) + (13)	
	OE	1,073.9	1,440.0	366.1	(10) + (14)	
	TE	384.4	453.8	69.4	(11) + (15)	
	Total	2,366.0	3,111.9	745.9	Sum: [(17) through (19)]	
	Depreciation Exp					
(21) (22) (23) (24)	CEI	60.0	92.4	32.4	Sch B-3.2 (Estimate) Line 46	
	OE	62.0	96.5	34.4	Sch B-3.2 (Estimate) Line 48	
	TE	24.5	37.5	13.0	Sch B-3.2 (Estimate) Line 45	
	Total	146.5	226.3	79.8	Sum: [(21) through (23)]	
	Property Tax Exp					
(25) (26) (27) (28)	CEI	65.0	101.8	36.8	Sch C-3.10a (Estimate) Line 4	
	OE	57.4	88.5	31.1	Sch C-3.10a (Estimate) Line 4	
	TE	20.1	29.7	9.6	Sch C-3.10a (Estimate) Line 4	
	Total	142.4	220.0	77.6	Sum: [(25) through (27)]	
	Revenue Requirement	Rate Base	Return 8.48%	Deprec	Prop Tax	Rev. Req.
(29) (30) (31) (32)	CEI	310.4	26.3	32.4	36.8	95.5
	OE	366.1	31.0	34.4	31.1	96.6
	TE	69.4	5.9	13.0	9.6	28.5
	Total	745.9	63.3	79.8	77.6	220.6

Capital Structure & Returns			
	% mix	rate	wtd rate
(33) Debt	51%	6.54%	3.3%
(34) Equity	49%	10.50%	5.1%
(35)			8.48%

	(a)	(b)	(c)	(d)	(e)	(f)
Revenue Requirement with Tax	Equity Return	Tax Rate	Income Tax	CAT 0.26%	Taxes	Rev. Req. + Tax
(36) CEI	16.0	36.09%	9.0	0.3	9.3	104.8
(37) OE	18.8	35.82%	10.5	0.3	10.8	107.4
(38) TE	3.6	35.68%	2.0	0.1	2.1	30.5
(39) Total	38.4		21.5	0.6	22.1	242.8

(a) = Weighted Cost of Equity x Rate Base
(b) = Current composite income tax rates

(c) = (a) x (1 / (1-(b)) - 1)
(d) = (Rev. Req. + (c)) x (1/(1-.26%) - 1)

(e) = (c) + (d)
(f) = (e) + Rev. Req. from Lines 29-31

The Cleveland Electric Illuminating Company: 15-1595-EL-RDR
11/30/2015 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

Page 1 of 4

NOTE: Column A contains estimated plant in service balances as of 11/30/2015 from the most current Capital Working Forecast, adjusted to reflect current assumptions, incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR Audit Reports, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 12-1230-EL-SSO: Estimated 11/30/2015 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>TRANSMISSION PLANT</u>							
1	350	Land & Land Rights	\$ 64,784,687	100%	\$ 64,784,687	\$ (57,224,624)	\$ 7,560,063
2	352	Structures & Improvements	\$ 18,636,746	100%	\$ 18,636,746		\$ 18,636,746
3	353	Station Equipment	\$ 166,050,286	100%	\$ 166,050,286	\$ (294)	\$ 166,049,991
4	354	Towers & Fixtures	\$ 327,942	100%	\$ 327,942		\$ 327,942
5	355	Poles & Fixtures	\$ 42,109,218	100%	\$ 42,109,218		\$ 42,109,218
6	356	Overhead Conductors & Devices	\$ 52,830,702	100%	\$ 52,830,702	\$ (1,178)	\$ 52,829,524
7	357	Underground Conduit	\$ 31,968,424	100%	\$ 31,968,424		\$ 31,968,424
8	358	Underground Conductors & Devices	\$ 96,813,602	100%	\$ 96,813,602	\$ (34,665)	\$ 96,778,937
9	359	Roads & Trails	\$ 320,024	100%	\$ 320,024		\$ 320,024
10		Total Transmission Plant	\$ 473,841,630	100%	\$ 473,841,630	\$ (57,260,762)	\$ 416,580,869

The Cleveland Electric Illuminating Company: 15-1595-EL-RDR
11/30/2015 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

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NOTE: Column A contains estimated plant in service balances as of 11/30/2015 from the most current Capital Working Forecast, adjusted to reflect current assumptions, incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR Audit Reports, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 12-1230-EL-SSO: Estimated 11/30/2015 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>DISTRIBUTION PLANT</u>							
11	360	Land & Land Rights	\$ 7,023,605	100%	\$ 7,023,605		\$ 7,023,605
12	361	Structures & Improvements	\$ 23,752,250	100%	\$ 23,752,250		\$ 23,752,250
13	362	Station Equipment	\$ 257,160,873	100%	\$ 257,160,873	\$ (5,629,194)	\$ 251,531,679
14	364	Poles, Towers & Fixtures	\$ 341,857,306	100%	\$ 341,857,306	\$ (212,214)	\$ 341,645,092
15	365	Overhead Conductors & Devices	\$ 447,470,903	100%	\$ 447,470,903	\$ (1,672,934)	\$ 445,797,969
16	366	Underground Conduit	\$ 70,982,845	100%	\$ 70,982,845	\$ 0	\$ 70,982,845
17	367	Underground Conductors & Devices	\$ 368,545,947	100%	\$ 368,545,947	\$ (337,342)	\$ 368,208,604
18	368	Line Transformers	\$ 370,588,234	100%	\$ 370,588,234	\$ (212,537)	\$ 370,375,698
19	369	Services	\$ 75,075,441	100%	\$ 75,075,441	\$ (0)	\$ 75,075,441
20	370	Meters	\$ 114,828,240	100%	\$ 114,828,240	\$ (14,652,292)	\$ 100,175,948
21	371	Installation on Customer Premises	\$ 24,830,042	100%	\$ 24,830,042	\$ (0)	\$ 24,830,042
22	373	Street Lighting & Signal Systems	\$ 73,439,372	100%	\$ 73,439,372		\$ 73,439,372
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	100%	\$ 60,078		\$ 60,078
24		Total Distribution Plant	\$ 2,175,615,137	100%	\$ 2,175,615,137	\$ (22,716,513)	\$ 2,152,898,624

The Cleveland Electric Illuminating Company: 15-1595-EL-RDR
11/30/2015 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

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NOTE: Column A contains estimated plant in service balances as of 11/30/2015 from the most current Capital Working Forecast, adjusted to reflect current assumptions, incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR Audit Reports, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 12-1230-EL-SSO: Estimated 11/30/2015 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>GENERAL PLANT</u>							
25	389	Land & Land Rights	\$ 1,720,809	100%	\$ 1,720,809		\$ 1,720,809
26	390	Structures & Improvements	\$ 76,662,859	100%	\$ 76,662,859	\$ (20,720)	\$ 76,642,140
27	390.3	Leasehold Improvements	\$ 436,850	100%	\$ 436,850		\$ 436,850
28	391.1	Office Furniture & Equipment	\$ 4,288,039	100%	\$ 4,288,039		\$ 4,288,039
29	391.2	Data Processing Equipment	\$ 18,546,186	100%	\$ 18,546,186		\$ 18,546,186
30	392	Transportation Equipment	\$ 4,024,449	100%	\$ 4,024,449		\$ 4,024,449
31	393	Stores Equipment	\$ 604,772	100%	\$ 604,772		\$ 604,772
32	394	Tools, Shop & Garage Equipment	\$ 12,852,399	100%	\$ 12,852,399		\$ 12,852,399
33	395	Laboratory Equipment	\$ 4,708,867	100%	\$ 4,708,867		\$ 4,708,867
34	396	Power Operated Equipment	\$ 5,869,669	100%	\$ 5,869,669		\$ 5,869,669
35	397	Communication Equipment	\$ 26,208,232	100%	\$ 26,208,232	\$ (2,586,928)	\$ 23,621,304
36	398	Miscellaneous Equipment	\$ 87,787	100%	\$ 87,787		\$ 87,787
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777	100%	\$ 203,777		\$ 203,777
38		Total General Plant	\$ 156,214,696	100%	\$ 156,214,696	\$ (2,607,648)	\$ 153,607,049

The Cleveland Electric Illuminating Company: 15-1595-EL-RDR
11/30/2015 Estimated Plant in Service by Accounts and Subaccounts

Schedule B-2.1 (Estimate)

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NOTE: Column A contains estimated plant in service balances as of 11/30/2015 from the most current Capital Working Forecast, adjusted to reflect current assumptions, incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR Audit Reports, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column B shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column D are provided on the "Summary of Exclusions per Case No. 12-1230-EL-SSO: Estimated 11/30/2015 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company (A)	Allocation % (B)	Allocated Total (C) = (A) * (B)	Adjustments (D)	Adjusted Jurisdiction (E) = (C) + (D)
<u>OTHER PLANT</u>							
39	303	Intangible Software	\$ 53,112,397	100%	\$ 53,112,397	\$ (2,573,048)	\$ 50,539,349
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	100%	\$ 1,176,339		\$ 1,176,339
41	303	Intangible FAS 109 Distribution	\$ 2,001,124	100%	\$ 2,001,124		\$ 2,001,124
42		Total Other Plant	\$ 56,289,860		\$ 56,289,860	\$ (2,573,048)	\$ 53,716,812
43		Company Total Plant	\$ 2,861,961,323	100%	\$ 2,861,961,323	\$ (85,157,970)	\$ 2,776,803,354
44		Service Company Plant Allocated*					\$ 90,565,786
45		Grand Total Plant (43 + 44)					<u>\$ 2,867,369,140</u>

* Source: Line 2 of the "Service Company Allocations to the Ohio Operating Companies (Estimate)" workpaper.

The Cleveland Electric Illuminating Company: 15-1595-EL-RDR
11/30/2015 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

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NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 11/30/2015 from the most current Capital Working Forecast, adjusted to reflect current assumptions, incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR Audit Reports, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 12-1230-EL-SSO: Estimated 11/30/2015 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company	Reserve Balances				
			Plant Investment	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction
			Sch B2.1 (Estimate) Column E					
<u>TRANSMISSION PLANT</u>								
1	350	Land & Land Rights	\$ 7,560,063	\$ -	100%	\$ -		\$ -
2	352	Structures & Improvements	\$ 18,636,746	\$ 14,848,751	100%	\$ 14,848,751		\$ 14,848,751
3	353	Station Equipment	\$ 166,049,991	\$ 69,953,236	100%	\$ 69,953,236	\$ 241	\$ 69,953,477
4	354	Towers & Fixtures	\$ 327,942	\$ 1,577,023	100%	\$ 1,577,023		\$ 1,577,023
5	355	Poles & Fixtures	\$ 42,109,218	\$ 34,222,519	100%	\$ 34,222,519		\$ 34,222,519
6	356	Overhead Conductors & Devices	\$ 52,829,524	\$ 28,175,492	100%	\$ 28,175,492	\$ (15)	\$ 28,175,477
7	357	Underground Conduit	\$ 31,968,424	\$ 28,688,267	100%	\$ 28,688,267		\$ 28,688,267
8	358	Underground Conductors & Devices	\$ 96,778,937	\$ 37,530,822	100%	\$ 37,530,822	\$ (92)	\$ 37,530,730
9	359	Roads & Trails	\$ 320,024	\$ 31,142	100%	\$ 31,142		\$ 31,142
10		Total Transmission Plant	\$ 416,580,869	\$ 215,027,251	100%	\$ 215,027,251	\$ 134	\$ 215,027,385

The Cleveland Electric Illuminating Company: 15-1595-EL-RDR
11/30/2015 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

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NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 11/30/2015 from the most current Capital Working Forecast, adjusted to reflect current assumptions, incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR Audit Reports, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 12-1230-EL-SSO: Estimated 11/30/2015 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company	Reserve Balances					Adjusted Jurisdiction (F) = (D) + (E)
			Plant Investment	Total Company	Allocation %	Allocated Total	Adjustments		
			Sch B2.1 (Estimate) Column E (A)					(B)	
DISTRIBUTION PLANT									
11	360	Land & Land Rights	\$ 7,023,605	\$ (19,348)	100%	\$ (19,348)		\$ (19,348)	
12	361	Structures & Improvements	\$ 23,752,250	\$ 18,703,397	100%	\$ 18,703,397		\$ 18,703,397	
13	362	Station Equipment	\$ 251,531,679	\$ 76,993,011	100%	\$ 76,993,011	\$ (649,230)	\$ 76,343,781	
14	364	Poles, Towers & Fixtures	\$ 341,645,092	\$ 220,288,630	100%	\$ 220,288,630	\$ (94,340)	\$ 220,194,290	
15	365	Overhead Conductors & Devices	\$ 445,797,969	\$ 174,790,658	100%	\$ 174,790,658	\$ (702,203)	\$ 174,088,455	
16	366	Underground Conduit	\$ 70,982,845	\$ 43,375,738	100%	\$ 43,375,738	\$ (1,976)	\$ 43,373,762	
17	367	Underground Conductors & Devices	\$ 368,208,604	\$ 100,781,952	100%	\$ 100,781,952	\$ (2,950)	\$ 100,779,003	
18	368	Line Transformers	\$ 370,375,698	\$ 129,056,806	100%	\$ 129,056,806	\$ (62,332)	\$ 128,994,473	
19	369	Services	\$ 75,075,441	\$ 16,530,076	100%	\$ 16,530,076	\$ (17)	\$ 16,530,060	
20	370	Meters	\$ 100,175,948	\$ 25,806,784	100%	\$ 25,806,784	\$ (3,779,693)	\$ 22,027,091	
21	371	Installation on Customer Premises	\$ 24,830,042	\$ 9,211,747	100%	\$ 9,211,747	\$ (1)	\$ 9,211,745	
22	373	Street Lighting & Signal Systems	\$ 73,439,372	\$ 38,417,124	100%	\$ 38,417,124		\$ 38,417,124	
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	\$ 48,139	100%	\$ 48,139		\$ 48,139	
24		Total Distribution Plant	\$ 2,152,898,624	\$ 853,984,714	100%	\$ 853,984,714	\$ (5,292,742)	\$ 848,691,972	

The Cleveland Electric Illuminating Company: 15-1595-EL-RDR
11/30/2015 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

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NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 11/30/2015 from the most current Capital Working Forecast, adjusted to reflect current assumptions, incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR Audit Reports, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 12-1230-EL-SSO: Estimated 11/30/2015 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company		Reserve Balances								
			Plant Investment	Sch B2.1 (Estimate) Column E	Total Company	Allocation %	Allocated Total	Adjustments	Adjusted Jurisdiction				
			(A)							(B)	(C)	(D) = (B) * (C)	(E)
<u>GENERAL PLANT</u>													
25	389	Land & Land Rights	\$	1,720,809	\$	-	100%	\$	-	\$	-		
26	390	Structures & Improvements	\$	76,642,140	\$	21,170,052	100%	\$	21,170,052	\$	(15)	\$	21,170,037
27	390.3	Leasehold Improvements	\$	436,850	\$	431,752	100%	\$	431,752	\$		\$	431,752
28	391.1	Office Furniture & Equipment	\$	4,288,039	\$	4,073,637	100%	\$	4,073,637	\$		\$	4,073,637
29	391.2	Data Processing Equipment	\$	18,546,186	\$	10,422,687	100%	\$	10,422,687	\$		\$	10,422,687
30	392	Transportation Equipment	\$	4,024,449	\$	3,676,186	100%	\$	3,676,186	\$		\$	3,676,186
31	393	Stores Equipment	\$	604,772	\$	162,101	100%	\$	162,101	\$		\$	162,101
32	394	Tools, Shop & Garage Equipment	\$	12,852,399	\$	3,396,850	100%	\$	3,396,850	\$		\$	3,396,850
33	395	Laboratory Equipment	\$	4,708,867	\$	1,775,293	100%	\$	1,775,293	\$		\$	1,775,293
34	396	Power Operated Equipment	\$	5,869,669	\$	3,932,804	100%	\$	3,932,804	\$		\$	3,932,804
35	397	Communication Equipment	\$	23,621,304	\$	19,412,132	100%	\$	19,412,132	\$	(315,775)	\$	19,096,356
36	398	Miscellaneous Equipment	\$	87,787	\$	83,749	100%	\$	83,749	\$		\$	83,749
37	399.1	Asset Retirement Costs for General Plant	\$	203,777	\$	112,513	100%	\$	112,513			\$	112,513
38		Total General Plant	\$	153,607,049	\$	68,649,756	100%	\$	68,649,756	\$	(315,790)	\$	68,333,966

The Cleveland Electric Illuminating Company: 15-1595-EL-RDR
11/30/2015 Estimated Reserve for Accumulated Depreciation by Accounts and Subaccounts

Schedule B-3 (Estimate)

Page 4 of 4

NOTE: Column B contains estimated reserve for accumulated depreciation balances as of 11/30/2015 from the most current Capital Working Forecast, adjusted to reflect current assumptions, incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR Audit Reports, and to remove the cumulative pre-2007 impact of a change in pension accounting. Column C shows jurisdictional allocation factors from Case No. 07-551-EL-AIR. Additional details on the adjustments in Column E are provided on the "Summary of Exclusions per Case No. 12-1230-EL-SSO: Estimated 11/30/2015 Plant in Service Balances" workpaper.

Line No.	Account No.	Account Title	Total Company	Reserve Balances					Adjusted Jurisdiction (F) = (D) + (E)
			Plant Investment Sch B2.1 (Estimate) Column E (A)	Total Company (B)	Allocation % (C)	Allocated Total (D) = (B) * (C)	Adjustments (E)		
OTHER PLANT									
39	303	Intangible Software	\$ 53,112,397	\$ 42,153,501	100%	\$ 42,153,501	\$ (989,559)	\$ 41,163,943	
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	\$ 1,065,247	100%	\$ 1,065,247		\$ 1,065,247	
41	303	Intangible FAS 109 Distribution	\$ 2,001,124	\$ 2,001,124	100%	\$ 2,001,124		\$ 2,001,124	
42		Total Other Plant	\$ 56,289,860	\$ 45,219,872		\$ 45,219,872	\$ (989,559)	\$ 44,230,314	
43		Removal Work in Progress (RWIP)		\$ (4,227,000)	100%	\$ (4,227,000)		\$ (4,227,000)	
44		Company Total Plant (Reserve)	\$ 2,779,376,401	\$ 1,178,654,594	100%	\$ 1,178,654,594	\$ (6,597,957)	\$ 1,172,056,637	
45		Service Company Reserve Allocated*						\$ 40,551,131	
46		Grand Total Plant (Reserve) (44 + 45)						\$ 1,212,607,767	

* Source: Line 3 of the "Service Company Allocations to the Ohio Operating Companies (Estimate)" workpaper.

The Cleveland Electric Illuminating Company: 15-1595-EL-RDR
 Ohio Edison Company: 15-1596-EL-RDR
 The Toledo Edison Company: 15-1597-EL-RDR

FirstEnergy Companies
 ADIT Balances (281 & 282 Property Accounts) - Estimate

	<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>SC</u>
(1) Ending Bal. 11/30/2015*	425,949,066	504,977,717	134,683,975	75,377,181
(2) Service Company Allocated ADIT**	\$ 10,711,097	\$ 12,979,951	\$ 5,713,590	
(3) Grand Total ADIT Balance***	<u>\$ 436,660,163</u>	<u>\$ 517,957,668</u>	<u>\$ 140,397,565</u>	

*Source: Estimated 11/30/2015 ADIT balances from the forecast as of September 2015.

** Line 4 of the "Service Company Allocations to the Ohio Operating Companies (Estimate)" workpaper.

*** Calculation : Line 1 + Line 2

The Cleveland Electric Illuminating Company: 15-1595-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of November 30, 2015

Schedule B-3.2 (Estimate)
Page 1 of 4

NOTE: Column F is from Case No. 07-551-EL-AIR.

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate)	Reserve Balance Sch. B-3 (Estimate)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>TRANSMISSION PLANT</u>						
1	350	Land & Land Rights	\$ 7,560,063	\$ -	0.00%	\$ -
2	352	Structures & Improvements	\$ 18,636,746	\$ 14,848,751	2.50%	\$ 465,919
3	353	Station Equipment	\$ 166,049,991	\$ 69,953,477	1.80%	\$ 2,988,900
4	354	Towers & Fixtures	\$ 327,942	\$ 1,577,023	1.77%	\$ 5,805
5	355	Poles & Fixtures	\$ 42,109,218	\$ 34,222,519	3.00%	\$ 1,263,277
6	356	Overhead Conductors & Devices	\$ 52,829,524	\$ 28,175,477	2.78%	\$ 1,468,661
7	357	Underground Conduit	\$ 31,968,424	\$ 28,688,267	2.00%	\$ 639,368
8	358	Underground Conductors & Devices	\$ 96,778,937	\$ 37,530,730	2.00%	\$ 1,935,579
9	359	Roads & Trails*	\$ 320,024	\$ 31,142	1.33%	\$ 4,256
10		Total Transmission	\$ 416,580,869	\$ 215,027,385		\$ 8,771,765

*NOTE: There weren't any balances in this account in Case No. 07-551-EL-AIR, so this accrual rate has been added since the case

The Cleveland Electric Illuminating Company: 15-1595-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of November 30, 2015

Schedule B-3.2 (Estimate)
Page 2 of 4

NOTE: Column F is from Case No. 07-551-EL-AIR.

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate)	Reserve Balance Sch. B-3 (Estimate)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>DISTRIBUTION PLANT</u>						
11	360	Land & Land Rights	\$ 7,023,605	\$ (19,348)	0.00%	\$ -
12	361	Structures & Improvements	\$ 23,752,250	\$ 18,703,397	2.50%	\$ 593,806
13	362	Station Equipment	\$ 251,531,679	\$ 76,343,781	1.80%	\$ 4,527,570
14	364	Poles, Towers & Fixtures	\$ 341,645,092	\$ 220,194,290	4.65%	\$ 15,886,497
15	365	Overhead Conductors & Devices	\$ 445,797,969	\$ 174,088,455	3.89%	\$ 17,341,541
16	366	Underground Conduit	\$ 70,982,845	\$ 43,373,762	2.17%	\$ 1,540,328
17	367	Underground Conductors & Devices	\$ 368,208,604	\$ 100,779,003	2.44%	\$ 8,984,290
18	368	Line Transformers	\$ 370,375,698	\$ 128,994,473	2.91%	\$ 10,777,933
19	369	Services	\$ 75,075,441	\$ 16,530,060	4.33%	\$ 3,250,767
20	370	Meters	\$ 100,175,948	\$ 22,027,091	3.16%	\$ 3,165,560
21	371	Installation on Customer Premises	\$ 24,830,042	\$ 9,211,745	3.45%	\$ 856,636
22	373	Street Lighting & Signal Systems	\$ 73,439,372	\$ 38,417,124	3.70%	\$ 2,717,257
23	374	Asset Retirement Costs for Distribution Plant	\$ 60,078	\$ 48,139	0.00%	\$ -
24		Total Distribution	\$ 2,152,898,624	\$ 848,691,972		\$ 69,642,185

The Cleveland Electric Illuminating Company: 15-1595-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of November 30, 2015

Schedule B-3.2 (Estimate)

Page 3 of 4

NOTE: Column F is from Case No. 07-551-EL-AIR.

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate)	Reserve Balance Sch. B-3 (Estimate)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>GENERAL PLANT</u>						
25	389	Land & Land Rights	\$ 1,720,809	\$ -	0.00%	\$ -
26	390	Structures & Improvements	\$ 76,642,140	\$ 21,170,037	2.20%	\$ 1,686,127
27	390.3	Leasehold Improvements	\$ 436,850	\$ 431,752	22.34%	\$ 97,592
28	391.1	Office Furniture & Equipment	\$ 4,288,039	\$ 4,073,637	7.60%	\$ 325,891
29	391.2	Data Processing Equipment	\$ 18,546,186	\$ 10,422,687	10.56%	\$ 1,958,477
30	392	Transportation Equipment	\$ 4,024,449	\$ 3,676,186	6.07%	\$ 244,284
31	393	Stores Equipment	\$ 604,772	\$ 162,101	6.67%	\$ 40,338
32	394	Tools, Shop & Garage Equipment	\$ 12,852,399	\$ 3,396,850	4.62%	\$ 593,781
33	395	Laboratory Equipment	\$ 4,708,867	\$ 1,775,293	2.31%	\$ 108,775
34	396	Power Operated Equipment	\$ 5,869,669	\$ 3,932,804	4.47%	\$ 262,374
35	397	Communication Equipment	\$ 23,621,304	\$ 19,096,356	7.50%	\$ 1,771,598
36	398	Miscellaneous Equipment	\$ 87,787	\$ 83,749	6.67%	\$ 5,855
37	399.1	Asset Retirement Costs for General Plant	\$ 203,777	\$ 112,513	0.00%	\$ -
38		Total General	\$ 153,607,049	\$ 68,333,966		\$ 7,095,092

The Cleveland Electric Illuminating Company: 15-1595-EL-RDR
Annual Depreciation Expense on Estimated Plant Balances as of November 30, 2015

Schedule B-3.2 (Estimate)
Page 4 of 4

NOTE: Column F is from Case No. 07-551-EL-AIR.

Line No.	Account No.	Account Title	Adjusted Jurisdiction		Current Accrual Rate	Calculated Depr. Expense (G=DxF)
			Plant Investment Sch. B-2.1 (Estimate)	Reserve Balance Sch. B-3 (Estimate)		
(A)	(B)	(C)	(D)	(E)	(F)	(G=DxF)
<u>OTHER PLANT</u>						
39	303	Intangible Software	\$ 50,539,349	\$ 41,163,943	14.29%	**
40	303	Intangible FAS 109 Transmission	\$ 1,176,339	\$ 1,065,247	2.15%	**
41	303	Intangible FAS 109 Distribution	\$ 2,001,124	\$ 2,001,124	3.18%	**
42		Total Other	\$ 53,716,812	\$ 44,230,314		\$ 2,758,574
43		Removal Work in Progress (RWIP)		\$ (4,227,000)		
44		Total Company Depreciation	\$ 2,776,803,354	\$ 1,172,056,637		\$ 88,267,616
45		Incremental Depreciation Associated with Allocated Service Company Plant ***	\$ 90,565,786	\$ 40,551,131		\$ 4,087,205
46		GRAND TOTAL (44 + 45)	\$ 2,867,369,140	\$ 1,212,607,767		\$ 92,354,820

** Please see the "Intangible Depreciation Expense Calculation: Estimated 11/30/2015 Balances" workpaper for more details behind the calculation of depreciation expense associated with Intangible Plant.

*** Source: Line 6 of the "Service Company Allocations to the Ohio Operating Companies (Estimate)" workpaper.

The Cleveland Electric Illuminating Company: 15-1595-EL-RDR

Annual Property Tax Expense on Estimated Plant Balances as of November 30, 2015

Schedule C-3.10a (Estimate)

Page 1 of 1

Line No.	Description	Jurisdictional Amount
1	Personal Property Taxes	\$ 99,374,653
2	Real Property Taxes	\$ 2,396,618
3	Incremental Property Tax Associated with Allocated Service Company Plant *	<u>\$ 44,352</u>
4	Total Property Taxes (1 + 2 + 3)	<u><u>\$ 101,815,623</u></u>

* Source: Line 7 of the "Service Company Allocations to the Ohio Operating Companies (Estimate)" workpaper.

The Cleveland Electric Illuminating Company: 15-1595-EL-RDR

Annual Personal Property Tax Expense on Estimated Plant Balances as of November 30, 2015

Schedule C-3.10a1 (Estimate)

Page 1 of 1

Line No.	Description	Jurisdictional Amount		
		Transmission Plant	Distribution Plant	General Plant
1	Jurisdictional Plant in Service (a)	\$ 416,580,869	\$ 2,152,898,624	\$ 153,607,049
2	Jurisdictional Real Property (b)	\$ 26,196,809	\$ 30,775,855	\$ 78,799,800
3	Jurisdictional Personal Property (1 - 2)	\$ 390,384,060	\$ 2,122,122,769	\$ 74,807,249
4	Purchase Accounting Adjustment (f)	\$ (255,222,382)	\$ (878,558,559)	\$ -
5	Adjusted Jurisdictional Personal Property (3 + 4)	\$ 135,161,678	\$ 1,243,564,210	\$ 74,807,249
<u>Exclusions and Exemptions</u>				
6	Capitalized Asset Retirement Costs (a)	\$ -	\$ 60,078	\$ 203,777
7	Exempt Facilities (c)	\$ -	\$ -	\$ -
8	Real Property Classified As Personal Property (c)	\$ -	\$ 97,657,994	\$ -
9	Licensed Motor Vehicles (c)	\$ -	\$ -	\$ 6,527,799
10	Capitalized Interest (g)	\$ 5,240,218.25	\$ 11,042,850.19	\$ -
11	Total Exclusions and Exemptions (6 thru 10)	\$ 5,240,218	\$ 108,760,923	\$ 6,731,576
12	Net Cost of Taxable Personal Property (5 - 11)	\$ 129,921,460	\$ 1,134,803,287	\$ 68,075,673
13	True Value Percentage (c)	75.4360%	72.4315%	39.2184%
14	True Value of Taxable Personal Property (12 x 13)	\$ 98,007,552	\$ 821,955,043	\$ 26,698,190
15	Assessment Percentage (d)	85.00%	85.00%	24.00%
16	Assessment Value (14 x 15)	\$ 83,306,419	\$ 698,661,787	\$ 6,407,566
17	Personal Property Tax Rate (e)	11.2197400%	11.2197400%	11.2197400%
18	Personal Property Tax (16 x 17)	\$ 9,346,764	\$ 78,388,036	\$ 718,912
19	Purchase Accounting Adjustment (f)	\$ 2,142,117	\$ 8,258,155	\$ -
20	State Mandated Software Adjustment (c)	\$ -	\$ -	\$ 520,669
21	Total Personal Property Tax (18 + 19 + 20)			\$ 99,374,653

(a) Schedule B-2.1 (Estimate)

(b) Schedule B-2.1 (Estimate), Accounts 350, 352, 360, 361, 389, 390 and 390.3

(c) Source: CEI's most recent Ohio Annual Property Tax Return Filing (Real Property Classified as Personal Property Exemption not yet certified by the state of Ohio)

(d) Statutory Assessment for Personal Property

(e) Estimated tax rate for Personal Property based on the most recent Ohio Annual Property Tax Return Filing

(f) Adjustment made as a result of the merger between Ohio Edison and Centerior

(g) Calculation: Line 5 x Percentage from the most recent Ohio Annual Property Tax Return Filing

The Cleveland Electric Illuminating Company: 15-1595-EL-RDR

Annual Real Property Tax Expense on Estimated Plant Balances as of November 30, 2015

Schedule C-3.10a2 (Estimate)

Page 1 of 1

Line No.	Description	Jurisdictional Amount		
		Transmission Plant	Distribution Plant	General Plant
1	Jurisdictional Real Property (a)	\$ 26,196,809	\$ 30,775,855	\$ 78,799,800
2	Real Property Tax Rate	<u>1.765172%</u>	<u>1.765172%</u>	<u>1.765172%</u>
3	Real Property Tax (1 x 2)	\$ 462,419	\$ 543,247	\$ 1,390,952
4	Total Real Property Tax (Sum of 3)			<u><u>\$ 2,396,618</u></u>
(a)	Schedule C-3.10a1 (Estimate)			
(b)	Calculated as follows:			
	(1) Real Property Capitalized Cost	\$ 189,802,858	Book cost of real property used to compare to assessed value of real property to derive a true value percentage Calculation: (2) / (3)	
	(2) Real Property Taxes Paid	<u>\$3,350,347</u>		
	(3) Real Property Tax Rate (Paid vs. Capital Costs)	<u><u>1.765172%</u></u>		
(c)	Statutory Assessment for Real Property			
(d)	Estimated tax rate for Real Estate based on the most recent Ohio Annual Property Tax Return Filing			

The Cleveland Electric Illuminating Company: 15-1595-EL-RDR
 Ohio Edison Company: 15-1596-EL-RDR
 The Toledo Edison Company: 15-1597-EL-RDR

**Summary of Exclusions per Case No. 12-1230-EL-SSO
 Estimated 11/30/2015 Plant in Service Balances**

General Adjustments

ATSI Land Lease Certain amounts (summarized below) in account 350 are associated with land leased to ATSI, FirstEnergy's transmission subsidiary. Consistent with Case No. 07-551-EL-AIR, these amounts are not jurisdictional to distribution related plant in service, and have been excluded accordingly for each operating company. There is no accumulated depreciation reserve associated with land.

FERC Account 350	CEI	OE	TE
Gross Plant	\$ 57,224,624	\$ 86,945,805	\$ 15,629,345
Reserve	\$ -	\$ -	\$ -

ESP3 Adjustments

In the ESP3 Stipulation (Case No. 12-1230-EL-SSO, page 20), it says "capital additions recovered through Riders LEX, EDR, and AMI will be identified and excluded from Rider DCR and the annual cap allowance."

AMI Only CEI has an AMI project so this exclusion does not impact OE or TE.
 Source: Most current Capital Working Forecast, adjusted to reflect current assumptions.
 Exclusions related to Rider AMI are determined by specific depreciation groups in PowerPlant and WBS CE-004000

FERC Account	CEI	
	Gross	Reserve
303	\$ 2,573,048	\$ 989,559
362	\$ 5,628,504	\$ 648,666
364	\$ 212,214	\$ 94,274
365	\$ 1,672,918	\$ 702,136
367	\$ 11,986	\$ 1,713
368	\$ 212,537	\$ 62,279
370	\$ 14,652,213	\$ 3,779,693
397	\$ 2,586,928	\$ 315,775
Grand Total	\$ 27,550,347	\$ 6,594,095

LEX As implemented by the Companies, Rider LEX will recover deferred expenses associated with lost up-front line extension payments from 2009-2011. These deferred expenses are recorded as a regulatory asset, not as plant in service, on the Companies' books. Therefore, there is no adjustment to plant in service associated with Rider LEX.

EDR Exclusions related to Rider EDR(g) are determined by the WBS CE-000303.

FERC Account	CEI	
	Gross	Reserve
353	\$ 294	\$ (241)
356	\$ 1,178	\$ 15
358	\$ 34,665	\$ 92
362	\$ 690	\$ 564
364	\$ (0)	\$ 65
365	\$ 15	\$ 67
366	\$ (0)	\$ 1,976
367	\$ 325,357	\$ 1,237
368	\$ 0	\$ 54
369	\$ 0	\$ 17
370	\$ 79	\$ 0
371	\$ 0	\$ 1
390	\$ 20,720	\$ 15
Grand Total	\$ 382,999	\$ 3,862

The Cleveland Electric Illuminating Company: 15-1595-EL-RDR
 Ohio Edison Company: 15-1596-EL-RDR
 The Toledo Edison Company: 15-1597-EL-RDR

Service Company Allocations to the Ohio Operating Companies (Estimate)

	Service Company	CEI	OE	TE	TOTAL
(1) Allocation Factors from Case 07-551		14.21%	17.22%	7.58%	
(2) Gross Plant	\$ 637,338,394	\$ 90,565,786	\$ 109,749,671	\$ 48,310,250	\$ 248,625,708
(3) Reserve	\$ 285,370,377	\$ 40,551,131	\$ 49,140,779	\$ 21,631,075	\$ 111,322,984
(4) ADIT	\$ 75,377,181	\$ 10,711,097	\$ 12,979,951	\$ 5,713,590	\$ 29,404,638
(5) Rate Base	\$ 39,303,558	\$ 47,628,942	\$ 20,965,585	\$ 107,898,085	
(6) Depreciation Expense (Incremental)	\$ 4,087,205	\$ 4,952,967	\$ 2,180,226	\$ 11,220,398	
(7) Property Tax Expense (Incremental)	\$ 44,352	\$ 53,747	\$ 23,659	\$ 121,757	
(8) Total Expenses	\$ 4,131,557	\$ 5,006,714	\$ 2,203,885	\$ 11,342,155	

- (2) Estimated Gross Plant = 11/30/2015 General and Intangible Plant Balances in the most current Capital Working Forecast adjusted to reflect current assumptions and incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR audit reports
- (3) Estimated Reserve = 11/30/2015 General and Intangible Reserve Balances in the most current Capital Working Forecast adjusted to reflect current assumptions and incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR audit reports
- (4) ADIT: Estimated ADIT Balances as of 11/30/2015
- (5) Rate Base = Gross Plant - Reserve - ADIT
- (6) Estimated incremental depreciation expense. Additional details provided on "Incremental Depreciation and Property Tax Associated with Service Company Plant: Case No. 07-551-EL-AIR vs. Estimated 11/30/2015 Balances" workpaper.
- (7) Estimated incremental property tax expense. Additional details provided on "Incremental Depreciation and Property Tax Associated with Service Company Plant: Case No. 07-551-EL-AIR vs. Estimated 11/30/2015 Balances" workpaper.
- (8) Total Expenses = Depreciation Expense + Property Tax Expense

All Service Company Allocations for Gross Plant and Reserve can be found on Sch B2.1 (Estimate) and Sch B3 (Estimate), respectively, in order to determine the Grand Totals shown on the "Rider DCR Estimated Distribution Rate Base Additions as of 11/30/2015: Revenue Requirement" workpaper.

Depreciation Rate for Service Company Plant (Estimate)

I. Estimated Depreciation Accrual Rate for Service Company Plant as of May 31, 2007

Line No.	(A) Account	(B) Account Description	(C) 5/31/2007			(F) Accrual Rates				(J) Depreciation Expense
			Gross	Reserve	Net	CEI	OE	TE	Average	
1	Allocation Factors					14.21%	17.22%	7.58%	39.01%	
2	Weighted Allocation Factors					36.43%	44.14%	19.43%	100.00%	
GENERAL PLANT										
3	389	Fee Land & Easements	\$ 556,979	\$ -	\$ 556,979	0.00%	0.00%	0.00%	0.00%	\$ -
4	390	Structures, Improvements *	\$ 21,328,601	\$ 7,909,208	\$ 13,419,393	2.20%	2.50%	2.20%	2.33%	\$ 497,474
5	390.3	Struct Imprv, Leasehold Imp **	\$ 6,938,688	\$ 1,006,139	\$ 5,932,549	22.34%	20.78%	0.00%	21.49%	\$ 1,490,798
6	391.1	Office Furn., Mech. Equip.	\$ 31,040,407	\$ 24,400,266	\$ 6,640,141	7.60%	3.80%	3.80%	5.18%	\$ 1,609,200
7	391.2	Data Processing Equipment	\$ 117,351,991	\$ 26,121,795	\$ 91,230,196	10.56%	17.00%	9.50%	13.20%	\$ 15,486,721
8	392	Transportation Equipment	\$ 11,855	\$ 1,309	\$ 10,546	6.07%	7.31%	6.92%	6.78%	\$ 804
9	393	Stores Equipment	\$ 16,787	\$ 1,447	\$ 15,340	6.67%	2.56%	3.13%	4.17%	\$ 700
10	394	Tools, Shop, Garage Equip.	\$ 11,282	\$ 506	\$ 10,776	4.62%	3.17%	3.33%	3.73%	\$ 421
11	395	Laboratory Equipment	\$ 127,988	\$ 11,126	\$ 116,862	2.31%	3.80%	2.86%	3.07%	\$ 3,935
12	396	Power Operated Equipment	\$ 160,209	\$ 20,142	\$ 140,067	4.47%	3.48%	5.28%	4.19%	\$ 6,713
13	397	Communication Equipment ***	\$ 56,845,501	\$ 32,304,579	\$ 24,540,922	7.50%	5.00%	5.88%	6.08%	\$ 3,457,148
14	398	Misc. Equipment	\$ 465,158	\$ 27,982	\$ 437,176	6.67%	4.00%	3.33%	4.84%	\$ 22,525
15	399.1	ARC General Plant	\$ 40,721	\$ 16,948	\$ 23,773	0.00%	0.00%	0.00%	0.00%	\$ -
16			\$ 234,896,167	\$ 91,821,447	\$ 143,074,720					\$ 22,576,438
INTANGIBLE PLANT										
17	301	Organization	\$ 49,344	\$ 49,344	\$ -	0.00%	0.00%	0.00%	0.00%	\$ -
18	303	Misc. Intangible Plant	\$ 75,721,715	\$ 46,532,553	\$ 29,189,162	14.29%	14.29%	14.29%	14.29%	\$ 10,820,633
19	303	Katz Software	\$ 1,268,271	\$ 1,027,642	\$ 240,630	14.29%	14.29%	14.29%	14.29%	\$ 181,236
20	303	Software 1999	\$ 10,658	\$ 4,881	\$ 5,777	14.29%	14.29%	14.29%	14.29%	\$ 1,523
21	303	Software GPU SC00	\$ 2,343,368	\$ 2,343,368	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
22	303	Impairment June 2000	\$ 77	\$ 77	\$ (0)	14.29%	14.29%	14.29%	14.29%	\$ -
23	303	3 year depreciable life	\$ 55,645	\$ 14,684	\$ 40,961	14.29%	14.29%	14.29%	14.29%	\$ 7,952
24	303	Debt Gross-up (FAS109): General	\$ 117,298	\$ 117,298	\$ -	3.87%	3.87%	3.87%	3.87%	\$ -
25	303	Debt Gross-up (FAS109): G/P Land	\$ 1,135	\$ 1,137	\$ (2)	3.87%	3.87%	3.87%	3.87%	\$ -
26			\$ 79,567,511	\$ 50,090,984	\$ 29,476,527					\$ 11,011,344
27	TOTAL - GENERAL & INTANGIBLE		\$ 314,463,678	\$ 141,912,431	\$ 172,551,247				10.68%	\$ 33,587,782

NOTES

(C) - (E) Service Company plant balances as of May 31, 2007.

(F) - (H) Source: Case No. 07-551-EL-AIR. Staff workpapers, Schedule B3.2.

In Case No. 07-551-EL-AIR, CEI and TE did not have an accrual rate for Account 303 (FAS 109 - General). Assumed to be the same as OE.

(I) Weighted average of columns F through H based on Service Company allocation factors on Line 2.

Assumes that the accrual rate, by account, for Service Company plant is equal to the weighted average of the three operating companies.

(J) Estimated depreciation expense associated with Service Company plant as of 5/31/07. Calculation: Column C x Column I.

* Includes accounts 390.1 and 390.2.

** Weighted average accrual rate is taken over CEI and OE only. (TE had no balance in Case No. 07-551-EL-AIR).

*** Includes accounts 397 and 397.1

Depreciation Rate for Service Company Plant (Estimate)

II. Estimated Depreciation Accrual Rate for Service Company Plant as of November 30, 2015

Line No.	(A) Account	(B) Account Description	(C) (D) (E) Estimated 11/30/2015 Balances			(F) (G) (H) (I) Accrual Rates				(J) Depreciation Expense
			Gross	Reserve	Net	CEI	OE	TE	Average	
28	Allocation Factors					14.21%	17.22%	7.58%	39.01%	
29	Weighted Allocation Factors					36.43%	44.14%	19.43%	100.00%	
GENERAL PLANT										
30	389	Fee Land & Easements	\$ 230,947	\$ -	\$ 230,947	0.00%	0.00%	0.00%	0.00%	\$ -
31	390	Structures, Improvements *	\$ 43,368,608	\$ 20,312,072	\$ 23,056,536	2.20%	2.50%	2.20%	2.33%	\$ 1,011,541
32	390.3	Struct Imprv, Leasehold Imp **	\$ 14,161,557	\$ 6,236,074	\$ 7,925,484	22.34%	20.78%	0.00%	21.49%	\$ 3,042,653
33	391.1	Office Furn., Mech. Equip.	\$ 17,319,464	\$ 10,236,389	\$ 7,083,075	7.60%	3.80%	3.80%	5.18%	\$ 897,877
34	391.2	Data Processing Equipment	\$ 156,823,909	\$ 46,972,220	\$ 109,851,689	10.56%	17.00%	9.50%	13.20%	\$ 20,695,755
35	392	Transportation Equipment	\$ 215,040	\$ 49,545	\$ 165,495	6.07%	7.31%	6.92%	6.78%	\$ 14,585
36	393	Stores Equipment	\$ 16,747	\$ 6,272	\$ 10,475	6.67%	2.56%	3.13%	4.17%	\$ 698
37	394	Tools, Shop, Garage Equip.	\$ 210,419	\$ 21,454	\$ 188,965	4.62%	3.17%	3.33%	3.73%	\$ 7,847
38	395	Laboratory Equipment	\$ 112,395	\$ 27,990	\$ 84,405	2.31%	3.80%	2.86%	3.07%	\$ 3,456
39	396	Power Operated Equipment	\$ 346,410	\$ 56,992	\$ 289,419	4.47%	3.48%	5.28%	4.19%	\$ 14,516
40	397	Communication Equipment ***	\$ 100,648,637	\$ 29,264,791	\$ 71,383,847	7.50%	5.00%	5.88%	6.08%	\$ 6,121,104
41	398	Misc. Equipment	\$ 3,137,168	\$ 852,493	\$ 2,284,674	6.67%	4.00%	3.33%	4.84%	\$ 151,914
42	399.1	ARC General Plant	\$ 40,721	\$ 24,833	\$ 15,888	0.00%	0.00%	0.00%	0.00%	\$ -
43			\$ 336,632,023	\$ 114,061,124	\$ 222,570,900					\$ 31,961,947
INTANGIBLE PLANT										
44	301	FECO 101/6-301 Organization Fst	\$ 49,344	\$ 49,344	\$ -	0.00%	0.00%	0.00%	0.00%	\$ -
45	303	FECO 101/6 303 Intangibles	\$ 6,822,998	\$ 8,945,564	\$ (2,122,566)	14.29%	14.29%	14.29%	14.29%	\$ (2,122,566)
46	303	FECO 101/6 303 Katz Software	\$ 1,268,271	\$ 1,268,271	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
47	303	FECO 101/6-303 2003 Software	\$ 24,400,196	\$ 24,400,196	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
48	303	FECO 101/6-303 2004 Software	\$ 12,676,215	\$ 12,676,215	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
49	303	FECO 101/6-303 2005 Software	\$ 1,086,776	\$ 1,086,776	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
50	303	FECO 101/6-303 2006 Software	\$ 5,680,002	\$ 5,680,002	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
51	303	FECO 101/6-303 2007 Software	\$ 7,245,250	\$ 7,245,250	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
52	303	FECO 101/6-303 2008 Software	\$ 7,404,178	\$ 7,404,178	\$ -	14.29%	14.29%	14.29%	14.29%	\$ -
53	303	FECO 101/6-303 2009 Software	\$ 15,969,099	\$ 14,624,890	\$ 1,344,209	14.29%	14.29%	14.29%	14.29%	\$ 1,344,209
54	303	FECO 101/6-303 2010 Software	\$ 19,353,964	\$ 15,307,085	\$ 4,046,879	14.29%	14.29%	14.29%	14.29%	\$ 2,765,681
55	303	FECO 101/6-303 2011 Software	\$ 53,735,162	\$ 33,328,631	\$ 20,406,532	14.29%	14.29%	14.29%	14.29%	\$ 7,678,755
56	303	FECO 101/6-303 2012 Software	\$ 37,992,709	\$ 16,079,199	\$ 21,913,511	14.29%	14.29%	14.29%	14.29%	\$ 5,429,158
57	303	FECO 101/6-303 2013 Software	\$ 79,855,386	\$ 19,702,613	\$ 60,152,773	14.29%	14.29%	14.29%	14.29%	\$ 11,411,335
58	303	FECO 101/6-303 2014 Software	\$ 22,840,245	\$ 3,215,297	\$ 19,624,949	14.29%	14.29%	14.29%	14.29%	\$ 3,263,871
59	303	FECO 101/6-303 2015 Software	\$ 4,326,574	\$ 306,997	\$ 4,019,577	14.29%	14.29%	14.29%	14.29%	\$ 618,267
60			\$ 300,706,371	\$ 171,320,508	\$ 129,385,863					\$ 30,388,710
61	Removal Work in Progress (RWIP)		\$ (11,255)							
62	TOTAL - GENERAL & INTANGIBLE		\$ 637,338,394	\$ 285,370,377	\$ 351,956,762					9.78% \$ 62,350,657

NOTES

- (C) - (E) Estimated 11/30/2015 balances. Source: Most current Capital Working Forecast adjusted to reflect current assumptions and incorporate recommendations from the March 2013, April 2014, and April 21 DCR audit reports.
- (F) - (H) Source: Schedule B3.2 (Estimate).
- (I) Weighted average of columns F through H based on Service Company allocation factors on Line 29.
- Assumes that the accrual rate, by account, for Service Company plant is equal to the weighted average of the three operating companies.
- (J) Estimated depreciation expense associated with Service Company plant as of 11/30/2015. Calculation: Column C x Column I.
- * Includes accounts 390.1 and 390.2.
- ** Weighted average accrual rate is taken over CEI and OE only. (TE had no balance in Case No. 07-551-EL-AIR).
- *** Includes accounts 397 and 397.1

The Cleveland Electric Illuminating Company: 15-1595-EL-RDR
Ohio Edison Company: 15-1596-EL-RDR
The Toledo Edison Company: 15-1597-EL-RDR

Property Tax Rate for Service Company Plant (Estimate)

I. Average Real Property Tax Rates on General Plant as of May 31, 2007 *

No.	(A) Category	(B) CEI	(C) OE	(D) TE	(E) Average **	(F) Source / Calculation
1	Allocation Factors	14.21%	17.22%	7.58%	39.01%	"Service Company Allocations to the Ohio Operating Companies (Estimate)" workpaper
2	Weighted Allocation Factors	36.43%	44.14%	19.43%	100.00%	Weighted Line 1
<u>Real Property Tax</u>						
3	True Value Percentage	72.69%	62.14%	49.14%	63.45%	Case No. 07-551-EL-AIR.
4	Assessment Percentage	35.00%	35.00%	35.00%	35.00%	Case No. 07-551-EL-AIR.
5	Real Property Tax Rate	7.23%	6.04%	7.23%	6.70%	Case No. 07-551-EL-AIR.
6	Average Rate	1.84%	1.31%	1.24%	1.49%	Line 3 x Line 4 x Line 5

* Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax. Accordingly, for purposes of determining the average Property Tax rate applicable to Service Company plant, only Real Property Tax is considered.

** Weighted average based on Service Company allocation factors.

Assumes that the tax rate for Service Company plant is equal to the weighted average of the three operating companies.

II. Estimated Property Tax Rate for Service Company General Plant as of May 31, 2007

No.	(A) Account	(B) Account Description	(C) Tax Category	(D) Avg. Tax Rate	(E) Gross Plant	(F) Property Tax
7	389	Fee Land & Easements	Real	1.49%	\$ 556,979	\$ 8,294
8	390	Structures, Improvements	Real	1.49%	\$ 21,328,601	\$ 317,594
9	390.3	Struct Imprv, Leasehold Imp	Real	1.49%	\$ 6,938,688	\$ 103,321
10	391.1	Office Furn., Mech. Equip.	Personal		\$ 31,040,407	\$ -
11	391.2	Data Processing Equipment	Personal		\$ 117,351,991	\$ -
12	392	Transportation Equipment	Personal		\$ 11,855	\$ -
13	393	Stores Equipment	Personal		\$ 16,787	\$ -
14	394	Tools, Shop, Garage Equip.	Personal		\$ 11,282	\$ -
15	395	Laboratory Equipment	Personal		\$ 127,988	\$ -
16	396	Power Operated Equipment	Personal		\$ 160,209	\$ -
17	397	Communication Equipment	Personal		\$ 56,845,501	\$ -
18	398	Misc. Equipment	Personal		\$ 465,158	\$ -
19	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
20	TOTAL - GENERAL PLANT				\$ 234,896,167	\$ 429,208
21	TOTAL - INTANGIBLE PLANT				\$ 79,567,511	\$ -
22	TOTAL - GENERAL & INTANGIBLE PLANT				\$ 314,463,678	\$ 429,208
23	Average Effective Real Property Tax Rate					0.14%

NOTES

- (C) Source: Case No. 07-551-EL-AIR, Schedule C3.10. Classification of General Plant account as Real or Personal Property
- (D) Average property tax rate across CEI, OE, and TE. See Section I above.
Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax.
- (E) Service Company General plant as of May 31, 2007.
- (F) Calculation: Column D x Column E

The Cleveland Electric Illuminating Company: 15-1595-EL-RDR
 Ohio Edison Company: 15-1596-EL-RDR
 The Toledo Edison Company: 15-1597-EL-RDR

Property Tax Rate for Service Company Plant (Estimate)

III. Estimated Average Real Property Tax Rates on General Plant as of November 30, 2015 *						
No.	(A) Category	(B) CEI	(C) OE	(D) TE	(E) Average **	(F) Source / Calculation
24	Allocation Factors	14.21%	17.22%	7.58%	39.01%	"Service Company Allocations to the Ohio Operating Companies (Estimate)" workpaper
25	Weighted Allocation Factors	36.43%	44.14%	19.43%	100.00%	Weighted Line 24
<u>Real Property Tax</u>						
26	Average Rate	1.77%	0.95%	1.13%	1.28%	Schedule C3.10a2 (Estimate)
* Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax. Accordingly, for purposes of determining the average Property Tax rate applicable to Service Company plant, only Real Property Tax is considered.						
** Weighted average based on Service Company allocation factors.						
Assumes that the tax rate for Service Company plant is equal to the weighted average of the three operating companies.						

IV. Estimated Property Tax Rate for Service Company General Plant as of November 30, 2015						
No.	(A) Account	(B) Account Description	(C) Tax Category	(D) Avg. Tax Rate	(E) Gross Plant	(F) Property Tax
27	389	Fee Land & Easements	Real	1.28%	\$ 230,947	\$ 2,964
28	390	Structures, Improvements	Real	1.28%	\$ 43,368,608	\$ 556,608
29	390.3	Struct Imprv, Leasehold Imp	Real	1.28%	\$ 14,161,557	\$ 181,755
30	391.1	Office Furn., Mech. Equip.	Personal		\$ 17,319,464	\$ -
31	391.2	Data Processing Equipment	Personal		\$ 156,823,909	\$ -
32	392	Transportation Equipment	Personal		\$ 215,040	\$ -
33	393	Stores Equipment	Personal		\$ 16,747	\$ -
34	394	Tools, Shop, Garage Equip.	Personal		\$ 210,419	\$ -
35	395	Laboratory Equipment	Personal		\$ 112,395	\$ -
36	396	Power Operated Equipment	Personal		\$ 346,410	\$ -
37	397	Communication Equipment	Personal		\$ 100,648,637	\$ -
38	398	Misc. Equipment	Personal		\$ 3,137,168	\$ -
39	399.1	ARC General Plant	Personal		\$ 40,721	\$ -
40	TOTAL - GENERAL PLANT				\$ 336,632,023	\$ 741,327
41	TOTAL - INTANGIBLE PLANT				\$ 300,706,371	\$ -
42	TOTAL - GENERAL & INTANGIBLE PLANT				\$ 637,338,394	\$ 741,327
43	Average Effective Real Property Tax Rate					0.12%

NOTES

- (C) Source: Schedule C3.10 (Estimate). Classification of General Plant account as Real or Personal Property
- (D) Weighted average property tax rate across CEI, OE, and TE. See Section III above.
 Note: Effective with an Ohio tax law change in 2005, non-utilities do not pay Personal Property Tax.
- (E) Estimated Service Company General gross plant balances as of 11/30/2015. Source: Most current Capital Working Forecast adjusted to reflect current assumptions and incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR audit reports.
- (F) Calculation: Column D x Column E

The Cleveland Electric Illuminating Company: 15-1595-EL-RDR

Ohio Edison Company: 15-1596-EL-RDR

The Toledo Edison Company: 15-1597-EL-RDR

Incremental Depreciation and Property Tax Associated with Service Company Plant

Case No. 07-551-EL-AIR vs. Estimated 11/30/2015 Balances

I. Estimated Allocated Service Company Plant and Related Expenses as of November 30, 2015							
Line	Category	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
1	Allocation Factor		14.21%	17.22%	7.58%	39.01%	Case No. 07-551-EL-AIR
	<u>Total Plant</u>						
2	Gross Plant	\$ 637,338,394	\$ 90,565,786	\$ 109,749,671	\$ 48,310,250	\$ 248,625,708	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 62 x Line 1
3	Accum. Reserve	\$ (285,370,377)	\$ (40,551,131)	\$ (49,140,779)	\$ (21,631,075)	\$ (111,322,984)	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 62 x Line 1
4	Net Plant	<u>\$ 351,968,017</u>	<u>\$ 50,014,655</u>	<u>\$ 60,608,893</u>	<u>\$ 26,679,176</u>	<u>\$ 137,302,723</u>	Line 2 + Line 3
5	Depreciation *	9.78%	\$ 8,860,028	\$ 10,736,783	\$ 4,726,180	\$ 24,322,991	Average Rate x Line 2
6	Property Tax *	0.12%	\$ 105,343	\$ 127,656	\$ 56,193	\$ 289,192	Average Rate x Line 2
7	Total Expenses		<u>\$ 8,965,371</u>	<u>\$ 10,864,440</u>	<u>\$ 4,782,372</u>	<u>\$ 24,612,183</u>	
<p>* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant, as of 11/30/2015. See line 62 of the "Depreciation Rate for Service Company Plant (Estimate)" workpaper and line 43 of the "Property Tax Rate for Service Company Plant (Estimate)" workpaper for more details.</p>							

II. Estimated Allocated Service Company Plant and Related Expenses as of May 31, 2007							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
8	Allocation Factor		14.21%	17.22%	7.58%	39.01%	Case No. 07-551-EL-AIR
	<u>Total Plant</u>						
9	Gross Plant	\$ 314,463,678	\$ 44,685,289	\$ 54,150,645	\$ 23,836,347	\$ 122,672,281	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 27 x Line 8
10	Accum. Reserve	\$ (141,912,431)	\$ (20,165,756)	\$ (24,437,321)	\$ (10,756,962)	\$ (55,360,039)	"Depreciation Rate for Service Company Plant (Estimate)" workpaper, Line 27 x Line 8
11	Net Plant	<u>\$ 172,551,247</u>	<u>\$ 24,519,532</u>	<u>\$ 29,713,325</u>	<u>\$ 13,079,385</u>	<u>\$ 67,312,242</u>	Line 9 + Line 10
12	Depreciation *	10.68%	\$ 4,772,824	\$ 5,783,816	\$ 2,545,954	\$ 13,102,594	Average Rate x Line 9
13	Property Tax *	0.14%	\$ 60,990	\$ 73,910	\$ 32,534	\$ 167,434	Average Rate x Line 9
14	Total Expenses		<u>\$ 4,833,814</u>	<u>\$ 5,857,726</u>	<u>\$ 2,578,488</u>	<u>\$ 13,270,028</u>	Line 12 + Line 13
<p>* Effective Depreciation and Property Tax rates based on weighted averages across companies over General and Intangible plant as of 5/31/07. See line 27 of the "Depreciation Rate for Service Company Plant (Estimate)" workpaper and line 23 of the "Property Tax Rate for Service Company Plant (Estimate)" workpaper for more details.</p>							

III. Estimated Incremental Expenses Associated with Allocated Service Company Plant *							
Line	Rate Base	Service Co.	CEI	OE	TE	TOTAL	Source / Notes
15	Depreciation	-0.90%	\$ 4,087,205	\$ 4,952,967	\$ 2,180,226	\$ 11,220,398	Line 5 - Line 12
16	Property Tax	-0.02%	\$ 44,352	\$ 53,747	\$ 23,659	\$ 121,757	Line 6 - Line 13
17	Total Expenses		<u>\$ 4,131,557</u>	<u>\$ 5,006,714</u>	<u>\$ 2,203,885</u>	<u>\$ 11,342,155</u>	Line 15 + Line 16
<p>* In Case No. 07-551-EL-AIR, test year operating expenses included allocated depreciation and property tax associated with Service Company plant. This section calculates the difference between the estimated level of these expenses included in base rates and the expected expenses to be incurred based on Service Company plant balances as of November 30, 2015. The incremental expenses calculated on Line 17 above are added to the Rider DCR revenue requirements.</p>							

Intangible Depreciation Expense Calculation
Estimated 11/30/2015 Balances

NOTE

The software accounts are amortized over a 7 year period (leading to an accrual rate of 14.29%), and many of these accounts have already been fully amortized. Therefore, applying the 14.29% accrual rate to the Gross Plant (the methodology employed for all other accounts) overstates the "depreciation expense" associated with intangible plant. This worksheet looks at each sub account within intangible plant and calculates the expense by applying the 14.29% to only those sub-accounts that are not fully amortized yet.

Company (A)	Utility Account (B)	Function (C)	Gross Plant Nov-15 (D)	Reserve Nov-15 (E)	Net Plant Nov-15 (F)	Accrual Rates (G)	Depreciation Exp (H)
CECO The Illuminating Co.	CECO 101/6-303 2002 Software	Intangible Plant	\$ 2,966,784	\$ 2,966,784	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2003 Software	Intangible Plant	\$ 1,307,067	\$ 1,307,067	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2004 Software	Intangible Plant	\$ 3,596,344	\$ 3,596,344	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2005 Software	Intangible Plant	\$ 1,219,862	\$ 1,219,862	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2006 Software	Intangible Plant	\$ 1,810,675	\$ 1,810,675	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2007 Software	Intangible Plant	\$ 5,877,273	\$ 5,877,273	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2008 Software	Intangible Plant	\$ 1,068,786	\$ 1,068,786	\$ -	14.29%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 2009 Software	Intangible Plant	\$ 3,244,987	\$ 2,940,029	\$ 304,959	14.29%	\$ 304,959
CECO The Illuminating Co.	CECO 101/6-303 2010 Software	Intangible Plant	\$ 2,806,179	\$ 2,185,962	\$ 620,218	14.29%	\$ 401,003
CECO The Illuminating Co.	CECO 101/6-303 2011 Software	Intangible Plant	\$ 5,819,029	\$ 3,682,702	\$ 2,136,326	14.29%	\$ 831,539
CECO The Illuminating Co.	CECO 101/6-303 2012 Software	Intangible Plant	\$ 688,853	\$ 289,658	\$ 399,196	14.29%	\$ 98,437
CECO The Illuminating Co.	CECO 101/6-303 2013 Software	Intangible Plant	\$ 2,389,813	\$ 734,592	\$ 1,655,220	14.29%	\$ 341,504
CECO The Illuminating Co.	CECO 101/6-303 2014 Software	Intangible Plant	\$ 2,969,847	\$ 349,104	\$ -	14.29%	\$ 424,391
CECO The Illuminating Co.	CECO 101/6-303 2015 Software	Intangible Plant	\$ 380,487	\$ 29,064	\$ -	14.29%	\$ 54,372
CECO The Illuminating Co.	CECO 101/6-303 FAS109 Dist. Forecast	Intangible Plant	\$ 2,001,124	\$ 2,001,124	\$ -	3.18%	\$ -
CECO The Illuminating Co.	CECO 101/6-303 FAS109 Transm-FCT	Intangible Plant	\$ 1,176,339	\$ 1,065,247	\$ 111,092	2.15%	\$ 25,291
CECO The Illuminating Co.	CECO 101/6-303 Software	Intangible Plant	\$ 1,938,958	\$ 651,637	\$ 1,287,322	14.29%	\$ 277,077
CECO The Illuminating Co.	CECO 101/6-303 Software Evolution	Intangible Plant	\$ 12,454,403	\$ 12,454,403	\$ -	14.29%	\$ -
Total			\$ 53,716,812	\$ 44,230,314	\$ 6,514,333		\$ 2,758,574
OECO Ohio Edison Co.	OECO 101/6-301 Organization	Intangible Plant	\$ 89,746	\$ -	\$ 89,746	0.00%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2002 Software	Intangible Plant	\$ 3,690,067	\$ 3,690,067	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2003 Software	Intangible Plant	\$ 17,568,726	\$ 17,568,726	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2004 Software	Intangible Plant	\$ 4,524,343	\$ 4,524,343	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2005 Software	Intangible Plant	\$ 1,469,370	\$ 1,469,370	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2006 Software	Intangible Plant	\$ 2,754,124	\$ 2,754,124	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2007 Software	Intangible Plant	\$ 7,208,211	\$ 7,208,211	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2008 Software	Intangible Plant	\$ 1,343,335	\$ 1,343,335	\$ -	14.29%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 2009 Software	Intangible Plant	\$ 4,181,335	\$ 3,858,876	\$ 322,459	14.29%	\$ 322,459
OECO Ohio Edison Co.	OECO 101/6-303 2010 Software	Intangible Plant	\$ 3,293,501	\$ 2,631,943	\$ 661,558	14.29%	\$ 470,641
OECO Ohio Edison Co.	OECO 101/6-303 2011 Software	Intangible Plant	\$ 8,273,219	\$ 5,006,364	\$ 3,266,855	14.29%	\$ 1,182,243
OECO Ohio Edison Co.	OECO 101/6-303 2012 Software	Intangible Plant	\$ 963,533	\$ 452,397	\$ 511,136	14.29%	\$ 137,689
OECO Ohio Edison Co.	OECO 101/6-303 2013 Software	Intangible Plant	\$ 5,931,864	\$ 1,466,067	\$ 4,465,797	14.29%	\$ 847,663
OECO Ohio Edison Co.	OECO 101/6-303 2014 Software	Intangible Plant	\$ 5,171,236	\$ 660,605	\$ 4,510,631	14.29%	\$ 738,970
OECO Ohio Edison Co.	OECO 101/6-303 2015 Software	Intangible Plant	\$ 285,785	\$ 25,705	\$ 260,080	14.29%	\$ 40,839
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 Dist Land	Intangible Plant	\$ 37,082	\$ -	\$ 37,082	2.89%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 Distribution	Intangible Plant	\$ 1,556,361	\$ 1,556,361	\$ -	2.89%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 General Lan	Intangible Plant	\$ 7,778	\$ -	\$ 7,778	3.87%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 General Plt	Intangible Plant	\$ 191,313	\$ 178,707	\$ 12,606	3.87%	\$ 7,404
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 Trans Land	Intangible Plant	\$ 1,326,229	\$ -	\$ 1,326,229	2.33%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 FAS109 Transmissio	Intangible Plant	\$ 697,049	\$ 697,049	\$ -	2.33%	\$ -
OECO Ohio Edison Co.	OECO 101/6-303 Intangibles	Intangible Plant	\$ 1,635,471	\$ 955,664	\$ 679,807	14.29%	\$ 233,709
Total			\$ 72,199,678	\$ 56,047,914	\$ 16,151,764		\$ 3,981,616
TECO Toledo Edison Co.	TECO 101/6-303 2002 Software	Intangible Plant	\$ 1,705,114	\$ 1,705,114	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2003 Software	Intangible Plant	\$ 7,446,712	\$ 7,446,712	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2004 Software	Intangible Plant	\$ 854,821	\$ 854,821	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2005 Software	Intangible Plant	\$ 670,679	\$ 670,679	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2006 Software	Intangible Plant	\$ 834,856	\$ 834,856	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2007 Software	Intangible Plant	\$ 3,096,523	\$ 3,096,523	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2008 Software	Intangible Plant	\$ 555,253	\$ 555,253	\$ -	14.29%	\$ -
TECO Toledo Edison Co.	TECO 101/6-303 2009 Software	Intangible Plant	\$ 1,802,076	\$ 1,656,745	\$ 145,330	14.29%	\$ 145,330
TECO Toledo Edison Co.	TECO 101/6-303 2010 Software	Intangible Plant	\$ 1,435,868	\$ 1,146,179	\$ 289,689	14.29%	\$ 205,186
TECO Toledo Edison Co.	TECO 101/6-303 2011 Software	Intangible Plant	\$ 2,200,826	\$ 1,397,509	\$ 803,317	14.29%	\$ 314,498
TECO Toledo Edison Co.	TECO 101/6-303 2012 Software	Intangible Plant	\$ 548,047	\$ 196,182	\$ 351,866	14.29%	\$ 78,316
TECO Toledo Edison Co.	TECO 101/6-303 2013 Software	Intangible Plant	\$ 1,610,056	\$ 337,726	\$ 1,272,330	14.29%	\$ 230,077
TECO Toledo Edison Co.	TECO 101/6-303 2014 Software	Intangible Plant	\$ 1,981,190	\$ 254,454	\$ 1,726,736	14.29%	\$ 283,112
TECO Toledo Edison Co.	TECO 101/6-303 2015 Software	Intangible Plant	\$ 75,247	\$ 11,589	\$ 63,657	14.29%	\$ 10,753
TECO Toledo Edison Co.	TECO 101/6-303 FAS109 Distribution	Intangible Plant	\$ 240,093	\$ 240,091	\$ 2	3.10%	\$ 2
TECO Toledo Edison Co.	TECO 101/6-303 FAS109 Transmission	Intangible Plant	\$ 54,210	\$ 49,350	\$ 4,860	2.37%	\$ 1,285
TECO Toledo Edison Co.	TECO 101/6-303 Software	Intangible Plant	\$ 821,306	\$ 456,954	\$ 364,352	14.29%	\$ 117,365
Total			\$ 25,932,877	\$ 20,910,738	\$ 5,022,138		\$ 1,385,923

NOTES

- (D) - (F) Source: Most current Capital Working Forecast adjusted to reflect current assumptions and incorporate recommendations from the March 2013, April 2014, and April 2015 Rider DCR audit reports.
 (G) Source: Case No. 07-551-EL-AIR
 (H) Accrual rate only applies to the (non-land) gross plant of those accounts that are not fully amortized.

Rider Charge Calculation - Rider DCR

I. Annual Revenue Requirement For December 2015 - February 2016 Rider DCR Rates

	(A)	(B)
	Company	Rev Req 11/30/2015
(1)	CEI	\$ 104,825,199
(2)	OE	\$ 107,425,180
(3)	TE	\$ 30,528,496
(4)	TOTAL	\$ 242,778,876

NOTES

(B) Annual Revenue Requirement based on estimated 11/30/2015 Rate Base

II. Quarterly Revenue Requirement Additions

	(A)	(B)	(C)	(D)
	Description	CEI	OE	TE
(1)	DCR Audit Expense Recovery	\$ 1,699	\$ 1,303	\$ 1,327
(2)	September - November 2015 Reconciliation Amount Adjusted for December 2015 - February 2016	\$ 201,459	\$ (489,811)	\$ (155,587)
(3)	Total Reconciliation	\$ 203,159	\$ (488,508)	\$ (154,260)

SOURCES

Line 1: Source: Remaining DCR Audit Expenses to be recovered during September - November 2015.
Line 2: Source: "Quarterly Revenue Requirement Additions: Calculation of September - November 2015 Reconciliation Amount Adjusted for December 2015 - February 2016" workpaper, Section III, Col. G
Line 3: Calculation: Line 1 + Line 2

Rider Charge Calculation - Rider DCR

III. Allocation of Total DCR Revenue Requirement to RS and Non-RS (Based on Sales)

	(A)	(B)	(C)	(D)	(E)	(F)
	Company	Rate Schedule	Annual KWH Sales		Annual Rev Req Allocations	Quarterly Reconciliation
			Total	% Total		
(1)	CEI	RS	5,359,682,490	33.19%	\$ 34,788,196	\$ 67,422
(2)		GS, GP, GSU	10,790,329,691	66.81%	\$ 70,037,003	\$ 135,737
(3)			16,150,012,182	100.00%	\$ 104,825,199	\$ 203,159
(4)	OE	RS	8,981,344,164	46.59%	\$ 50,052,759	\$ (227,611)
(5)		GS, GP, GSU	10,294,766,315	53.41%	\$ 57,372,421	\$ (260,897)
(6)			19,276,110,479	100.00%	\$ 107,425,180	\$ (488,508)
(7)	TE	RS	2,435,920,920	43.49%	\$ 13,275,451	\$ (67,081)
(8)		GS, GP, GSU	3,165,772,176	56.51%	\$ 17,253,045	\$ (87,179)
(9)			5,601,693,096	100.00%	\$ 30,528,496	\$ (154,260)
(10)	OH	RS	16,776,947,574	40.89%	\$ 98,116,406	\$ (227,270)
(11)	TOTAL	GS, GP, GSU	24,250,868,183	59.11%	\$ 144,662,470	\$ (212,339)
(12)			41,027,815,757	100.00%	\$ 242,778,876	\$ (439,609)

NOTES

- (C) Source: Forecast for December 2015 through November 2016 (All forecasted numbers associated with the 2015 Budget as of September 2015)
(D) Calculation: Individual Rate Schedule Total / Total for RS, GS, GP, GSU
(E) Calculation: Annual Rider DCR Revenue Requirement from Section I, Column B x Column D
(F) Calculation: Quarterly Reconciliation from Section II, Line 3 x Column D

Rider Charge Calculation - Rider DCR

IV. Allocation of DCR Revenue Requirement Amongst Non-RS Schedules

	(A) Company	(B) Rate Schedule	(D) Stipulation Allocation			(F) Annual Rev Req Allocations	(G) Quarterly Reconciliation
			(C) % of Total	(D) % of Non-RS	(E) DCR Jurisd.		
(1)	CEI	RS	47.55%	0.00%	0.00%	\$ -	\$ -
(2)		GS	42.23%	80.52%	90.02%	\$ 63,046,189	\$ 122,188
(3)		GP	0.63%	1.19%	1.33%	\$ 934,256	\$ 1,811
(4)		GSU	4.06%	7.74%	8.65%	\$ 6,056,558	\$ 11,738
(5)		GT	0.18%	0.35%	0.00%	\$ -	\$ -
(6)		STL	3.53%	6.73%	0.00%	\$ -	\$ -
(7)		POL	1.79%	3.41%	0.00%	\$ -	\$ -
(8)		TRF	0.03%	0.06%	0.00%	\$ -	\$ -
(9)			100.00%	100.00%	100.00%	\$ 70,037,003	\$ 135,737
(10)		Subtotal (GT, STL, POL, TRF)		10.55%			
(11)	OE	RS	62.45%	0.00%	0.00%	\$ -	\$ -
(12)		GS	27.10%	72.17%	81.75%	\$ 46,903,654	\$ (213,291)
(13)		GP	5.20%	13.85%	15.69%	\$ 9,001,350	\$ (40,933)
(14)		GSU	0.85%	2.26%	2.56%	\$ 1,467,417	\$ (6,673)
(15)		GT	2.19%	5.84%	0.00%	\$ -	\$ -
(16)		STL	1.39%	3.70%	0.00%	\$ -	\$ -
(17)		POL	0.76%	2.02%	0.00%	\$ -	\$ -
(18)		TRF	0.06%	0.16%	0.00%	\$ -	\$ -
(19)			100.00%	100.00%	100.00%	\$ 57,372,421	\$ (260,897)
(20)		Subtotal (GT, STL, POL, TRF)		11.72%			
(21)	TE	RS	57.93%	0.00%	0.00%	\$ -	\$ -
(22)		GS	32.13%	76.36%	86.74%	\$ 14,965,249	\$ (75,619)
(23)		GP	4.80%	11.42%	12.97%	\$ 2,238,257	\$ (11,310)
(24)		GSU	0.11%	0.25%	0.29%	\$ 49,539	\$ (250)
(25)		GT	1.38%	3.29%	0.00%	\$ -	\$ -
(26)		STL	2.91%	6.92%	0.00%	\$ -	\$ -
(27)		POL	0.69%	1.64%	0.00%	\$ -	\$ -
(28)		TRF	0.05%	0.12%	0.00%	\$ -	\$ -
(29)			100.00%	100.00%	100.00%	\$ 17,253,045	\$ (87,179)
(30)		Subtotal (GT, STL, POL, TRF)		11.96%			

NOTES

- (C) Source: Stipulation in Case No. 07-551-EL-AIR.
(D) Calculation: Individual Non-RS Rate Schedule Total from Column C / (1 - RS Total from Column C).
(E) Besides customers taking service under Rate Schedule RS, Rider DCR is only applicable to customers taking service under Rate Schedules GS, GP, and GSU. Thus, the portion of the distribution rate increase allocated to Rate Schedules GT, STL, POL, and TRF per the Stipulation in Case No. 07-551-EL-AIR needs to be re-allocated across Rate Schedules GS, GP and GSU.

- Calculation: ((Column D) / Sum of GS, GP, GSU from Column D)
(F) Calculation: Total Annual DCR Revenue Requirement Allocated to Non-RS customers from Section III x Column E.
(G) Calculation: Quarterly Reconciliation Allocated to Non-RS customers from Section III x Column E.

Rider Charge Calculation - Rider DCR

V. Rider DCR Charge Calculation - Annual Revenue Requirement - Rate RS

	(A)	(B)	(C)	(D)	(E)
	Company	Rate Schedule	Annual Revenue Req	Annual KWH Sales	Annual Rev Req Charge (\$ / KWH)
(1)	CEI	RS	\$ 34,788,196	5,359,682,490	\$ 0.006491
(2)	OE	RS	\$ 50,052,759	8,981,344,164	\$ 0.005573
(3)	TE	RS	\$ 13,275,451	2,435,920,920	\$ 0.005450
(4)			\$ 98,116,406	16,776,947,574	

NOTES

- (C) Source: Section III, Column E.
(D) Source: Forecast for December 2015 through November 2016 (All forecasted numbers associated with the 2015 Budget as of September 2015).
(E) Calculation: Column C / Column D.

VI. Rider DCR Charge Calculation - Annual Revenue Requirement - Rate GS, Rate GP, Rate GSU

	(A)	(B)	(C)	(D)	(E)
	Company	Rate Schedule	Annual Revenue Req	Annual Billing Units (kW / kVa)	Annual Rev Req Charge (\$ / kW or \$ / kVa)
(1)	CEI	GS	\$ 63,046,189	22,034,384	\$ 2.8613 per kW
(2)		GP	\$ 934,256	849,707	\$ 1.0995 per kW
(3)		GSU	\$ 6,056,558	8,432,616	\$ 0.7182 per kW
(4)			\$ 70,037,003		
(5)	OE	GS	\$ 46,903,654	24,477,395	\$ 1.9162 per kW
(6)		GP	\$ 9,001,350	6,359,042	\$ 1.4155 per kW
(7)		GSU	\$ 1,467,417	2,498,559	\$ 0.5873 per kVa
(8)			\$ 57,372,421		
(9)	TE	GS	\$ 14,965,249	7,558,128	\$ 1.9800 per kW
(10)		GP	\$ 2,238,257	2,732,179	\$ 0.8192 per kW
(11)		GSU	\$ 49,539	220,707	\$ 0.2245 per kVa
(12)			\$ 17,253,045		

NOTES

- (C) Source: Section IV, Column F.
(D) Source: Forecast for December 2015 through November 2016 (All forecasted numbers associated with the 2015 Budget as of September 2015).
(E) Calculation: Column C / Column D.

Rider Charge Calculation - Rider DCR

VII. Rider DCR Charge Calculation - Quarterly Reconciliation - Rate RS

	(A)	(B)	(C)	(D)	(E)
	Company	Rate Schedule	Quarterly Revenue Req	Quarterly KWH Sales	Reconciliation (\$ / KWH)
(1)	CEI	RS	\$ 67,422	1,540,542,529	\$ 0.000044
(2)	OE	RS	\$ (227,611)	2,670,436,338	\$ (0.000085)
(3)	TE	RS	\$ (67,081)	710,341,220	\$ (0.000094)
(4)			\$ (227,270)	4,921,320,086	

NOTES

- (C) Source: Section III, Column F.
(D) Source: Forecast for December 2015 through February 2016 (All forecasted numbers associated with the 2015 Budget as of September 2015).
(E) Calculation: Column C / Column D.

VIII. Rider DCR Charge Calculation - Quarterly Reconciliation - Rate GS, Rate GP, Rate GSU

	(A)	(B)	(C)	(D)	(E)
	Company	Rate Schedule	Quarterly Revenue Req	Quarterly Billing Units (kW / kVa)	Reconciliation (\$ / kW or \$ / kVa)
(1)	CEI	GS	\$ 122,188	5,204,145	\$ 0.0235 per kW
(2)		GP	\$ 1,811	207,690	\$ 0.0087 per kW
(3)		GSU	\$ 11,738	2,030,533	\$ 0.0058 per kW
(4)			\$ 135,737		
(5)	OE	GS	\$ (213,291)	5,794,110	\$ (0.0368) per kW
(6)		GP	\$ (40,933)	1,494,364	\$ (0.0274) per kW
(7)		GSU	\$ (6,673)	612,999	\$ (0.0109) per kVa
(8)			\$ (260,897)		
(9)	TE	GS	\$ (75,619)	1,812,705	\$ (0.0417) per kW
(10)		GP	\$ (11,310)	601,410	\$ (0.0188) per kW
(11)		GSU	\$ (250)	52,328	\$ (0.0048) per kVa
(12)			\$ (87,179)		

NOTES

- (C) Source: Section IV, Column G.
(D) Source: Forecast for December 2015 through February 2016 (All forecasted numbers associated with the 2015 Budget as of September 2015).
(E) Calculation: Column C / Column D.

Rider Charge Calculation - Rider DCR

IX. Rider DCR Charge Calculation

	(A)	(B)	(C)	(D)	(E)
	Company	Rate Schedule	Annual Rev Req Charge	Quarterly Reconciliation	Proposed DCR Charge For December 2015 - February 2016
(1)	CEI	RS	\$ 0.006491 per kWh	\$ 0.000044 per kWh	\$ 0.006534 per kWh
(2)		GS	\$ 2.8613 per kW	\$ 0.0235 per kW	\$ 2.8847 per kW
(3)		GP	\$ 1.0995 per kW	\$ 0.0087 per kW	\$ 1.1082 per kW
(4)		GSU	\$ 0.7182 per kW	\$ 0.0058 per kW	\$ 0.7240 per kW
(5)					
(6)	OE	RS	\$ 0.005573 per kWh	\$ (0.000085) per kWh	\$ 0.005488 per kWh
(7)		GS	\$ 1.9162 per kW	\$ (0.0368) per kW	\$ 1.8794 per kW
(8)		GP	\$ 1.4155 per kW	\$ (0.0274) per kW	\$ 1.3881 per kW
(9)		GSU	\$ 0.5873 per kVa	\$ (0.0109) per kVa	\$ 0.5764 per kVa
(10)					
(11)	TE	RS	\$ 0.005450 per kWh	\$ (0.000094) per kWh	\$ 0.005355 per kWh
(12)		GS	\$ 1.9800 per kW	\$ (0.0417) per kW	\$ 1.9383 per kW
(13)		GP	\$ 0.8192 per kW	\$ (0.0188) per kW	\$ 0.8004 per kW
(14)		GSU	\$ 0.2245 per kVa	\$ (0.0048) per kVa	\$ 0.2197 per kVa
(15)					

NOTES

- (C) Source: Sections V and VI, Column E
(D) Source: Sections VII and VIII, Column E
(E) Calculation: Column C + Column D.

Annual Rider DCR Revenue To-Date and Rider DCR Revenue Cap

X. Annual Rider DCR Revenue Through August 31, 2015

	(A)	(B)	(C)	(D)	(E)	(F)
Company	Annual Revenue Thru 8/31/2015	2014 Revenue vs. Revenue Cap	2015 Revenue Cap	Actual 2015 Revenue Cap	Under (Over) 2015 Revenue Cap	
CEI	\$ 67,495,977			\$ 141,079,584	\$ 73,583,607	
OE	\$ 66,659,407			\$ 100,771,131	\$ 34,111,725	
TE	\$ 18,671,727			\$ 60,462,679	\$ 41,790,951	
Total	\$ 152,827,111	\$ (2,207,737)	\$ 203,750,000	\$ 201,542,263	\$ 48,715,152	

NOTES

- (C) The actual annual 2014 Rider DCR revenue cap was equal to \$189,501,820. Actual annual 2014 Rider DCR revenue billed was equal to \$191,709,557. Pursuant to the Stipulation in Case No. 12-1230-EL-SSO (page 23): "For any year that the Companies' spending would produce revenue in excess of that period's cap, the overage shall be recovered in the following cap period subject to such period's cap. For any year the revenue collected under the Companies' Rider DCR is less than the annual cap allowance, as established above, then the difference between the revenue collected and the cap shall be applied to increase the level of the subsequent period's cap."
(D) Source: Case No. 12-1230-EL-SSO Stipulation (page 20). Note that the 2015 revenue cap is calculated as the equivalent of 5 months of the June 2014 - May 2015 cap of \$195M plus the equivalent of 7 months of the June 2015 - May 2016 cap of \$210M plus the amount by which the Companies exceeded the 2014 annual revenue cap: (\$2,207,737).
(E) Calculation: Column C + Column D. The sum of the individual company caps does not equal the total company cap. Each individual company has a cap of 50%, 70% and 30% for OE, CEI, and TE, respectively, of the total aggregate cap. Source: Case No. 12-1230-EL-SSO Stipulation (page 20).
(F) Calculation: Column E - Column B

Quarterly Revenue Requirement Additions: Calculation of September - November 2015 Reconciliation Amount Adjusted for December 2015 - February 2016

I. Rider DCR September - November 2015 Rates Based on Estimated 8/31/2015 Rate Base

(A) Company	(B) Rate Schedule	(C) Allocation	(D) (E) (F) Annual Revenue Requirements			(G) (H) (I) Quarterly Reconciliation			(J) September - November 2015 Rate Estimated Rate Base
			Rev. Req	Billing Units	Rate	Rev. Req	Billing Units	Rate	
CEI	RS	33.04%	\$ 33,052,113	5,462,237,701	\$ 0.006051 per kWh	\$ (602,603)	1,180,360,601	\$ (0.000511) per kWh	\$ 0.005540 per kWh
	GS	60.27%	\$ 60,294,163	22,212,164	\$ 2.7145 per kW	\$ (1,099,277)	5,626,132	\$ (0.1954) per kW	\$ 2.5191 per kW
	GP	0.89%	\$ 893,475	890,461	\$ 1.0034 per kW	\$ (16,290)	229,494	\$ (0.0710) per kW	\$ 0.9324 per kW
	GSU	5.79%	\$ 5,792,183	8,885,863	\$ 0.6518 per kW	\$ (105,603)	2,230,950	\$ (0.0473) per kW	\$ 0.6045 per kW
		100.00%	\$ 100,031,934			\$ (1,823,772)			
OE	RS	46.05%	\$ 48,862,363	9,193,439,681	\$ 0.005315 per kWh	\$ (197,922)	1,992,836,820	\$ (0.000099) per kWh	\$ 0.005216 per kWh
	GS	44.11%	\$ 46,807,661	24,561,405	\$ 1.9057 per kW	\$ (189,599)	6,293,597	\$ (0.0301) per kW	\$ 1.8756 per kW
	GP	8.47%	\$ 8,982,928	7,233,237	\$ 1.2419 per kW	\$ (36,386)	1,879,591	\$ (0.0194) per kW	\$ 1.2225 per kW
	GSU	1.38%	\$ 1,464,414	2,723,906	\$ 0.5376 per kVa	\$ (5,932)	697,738	\$ (0.0085) per kVa	\$ 0.5291 per kVa
		100.00%	\$ 106,117,365			\$ (429,838)			
TE	RS	44.28%	\$ 13,062,072	2,519,315,881	\$ 0.005185 per kWh	\$ (103,602)	527,498,248	\$ (0.000196) per kWh	\$ 0.004988 per kWh
	GS	48.34%	\$ 14,259,932	7,563,067	\$ 1.8855 per kW	\$ (113,103)	1,933,234	\$ (0.0585) per kW	\$ 1.8270 per kW
	GP	7.23%	\$ 2,132,767	2,740,295	\$ 0.7783 per kW	\$ (16,916)	743,404	\$ (0.0228) per kW	\$ 0.7555 per kW
	GSU	0.16%	\$ 47,204	221,377	\$ 0.2132 per kVa	\$ (374)	59,024	\$ (0.0063) per kVa	\$ 0.2069 per kVa
		100.00%	\$ 29,501,975			\$ (233,996)			
TOTAL			\$ 235,651,275			\$ (2,487,607)			

Notes:

Source: See "Rider Charge Calculation - Rider DCR" workpaper from Rider DCR filing July 1, 2015.

Quarterly Revenue Requirement Additions: Calculation of September - November 2015 Reconciliation Amount Adjusted for December 2015 - February 2016

II. Rider DCR September - November 2015 Rates Based on Actual 8/31/2015 Rate Base

(A) Company	(B) Rate Schedule	(C) Allocation	(D) (E) (F) Annual Revenue Requirements			(G) (H) (I) Quarterly Reconciliation			(J) September - November 2015 Rate Actual Rate Base
			Rev. Req	Billing Units	Rate	Rev. Req	Billing Units	Rate	
CEI	RS	33.04%	\$ 33,328,420	5,462,237,701	\$ 0.006102 per kWh	\$ (602,603)	1,180,360,601	\$ (0.000511) per kWh	\$ 0.005591 per kWh
	GS	60.27%	\$ 60,798,205	22,212,164	\$ 2.7372 per kW	\$ (1,099,277)	5,626,132	\$ (0.1954) per kW	\$ 2.5418 per kW
	GP	0.89%	\$ 900,944	890,461	\$ 1.0118 per kW	\$ (16,290)	229,494	\$ (0.0710) per kW	\$ 0.9408 per kW
	GSU	5.79%	\$ 5,840,604	8,885,863	\$ 0.6573 per kW	\$ (105,603)	2,230,950	\$ (0.0473) per kW	\$ 0.6100 per kW
		100.00%	\$ 100,868,173			\$ (1,823,772)			
OE	RS	46.05%	\$ 47,916,198	9,193,439,681	\$ 0.005212 per kWh	\$ (197,922)	1,992,836,820	\$ (0.000099) per kWh	\$ 0.005113 per kWh
	GS	44.11%	\$ 45,901,284	24,561,405	\$ 1.8688 per kW	\$ (189,599)	6,293,597	\$ (0.0301) per kW	\$ 1.8387 per kW
	GP	8.47%	\$ 8,808,984	7,233,237	\$ 1.2178 per kW	\$ (36,386)	1,879,591	\$ (0.0194) per kW	\$ 1.1985 per kW
	GSU	1.38%	\$ 1,436,057	2,723,906	\$ 0.5272 per kVa	\$ (5,932)	697,738	\$ (0.0085) per kVa	\$ 0.5187 per kVa
		100.00%	\$ 104,062,523			\$ (429,838)			
TE	RS	44.28%	\$ 12,770,546	2,519,315,881	\$ 0.005069 per kWh	\$ (103,602)	527,498,248	\$ (0.000196) per kWh	\$ 0.004873 per kWh
	GS	48.34%	\$ 13,941,671	7,563,067	\$ 1.8434 per kW	\$ (113,103)	1,933,234	\$ (0.0585) per kW	\$ 1.7849 per kW
	GP	7.23%	\$ 2,085,167	2,740,295	\$ 0.7609 per kW	\$ (16,916)	743,404	\$ (0.0228) per kW	\$ 0.7382 per kW
	GSU	0.16%	\$ 46,151	221,377	\$ 0.2085 per kVa	\$ (374)	59,024	\$ (0.0063) per kVa	\$ 0.2021 per kVa
		100.00%	\$ 28,843,535			\$ (233,996)			
TOTAL			\$ 233,774,231			\$ (2,487,607)			

- (C) Source: Rider DCR filing July 1, 2015
(D) Calculation: Annual DCR Revenue Requirement based on actual 8/31/2015 Rate Base x Column C
(E) Estimated billing units for September 2015 - August 2016. Source: Rider DCR filing July 1, 2015.
(F) Calculation: Column D / Column E
(G) Source: Rider DCR filing July 1, 2015
(H) Estimated billing units for September - November 2015. Source: Rider DCR filing July 1, 2015.
(I) Calculation: Column G / Column H
(J) Calculation: Column F + Column I

Quarterly Revenue Requirement Additions: Calculation of September - November 2015 Reconciliation Amount Adjusted for December 2015 - February 2016

III. Estimated Rider DCR Reconciliation Amount for December 2015 - February 2016

(A)	(B)	(C)	(D)	(E)	(F)	(G)
Company	Rate Schedule	September - November 2015 Rate Estimated Rate Base	September - November 2015 Rate Actual Rate Base	Difference	Billing Units	Reconciliation Amount
CEI	RS	\$ 0.005540 per kWh	\$ 0.005591 per kWh	\$ 0.000051 per kWh	1,180,360,601	\$ 59,708
	GS	\$ 2.5191 per kW	\$ 2.5418 per kW	\$ 0.0227 per kW	5,626,132	\$ 127,669
	GP	\$ 0.9324 per kW	\$ 0.9408 per kW	\$ 0.0084 per kW	229,494	\$ 1,925
	GSU	\$ 0.6045 per kW	\$ 0.6100 per kW	\$ 0.0054 per kW	2,230,950	\$ 12,157
						\$ 201,459
OE	RS	\$ 0.005216 per kWh	\$ 0.005113 per kWh	\$ (0.000103) per kWh	1,992,836,820	\$ (205,097)
	GS	\$ 1.875615 per kW	\$ 1.838712 per kW	\$ (0.0369) per kW	6,293,597	\$ (232,249)
	GP	\$ 1.222537 per kW	\$ 1.198489 per kW	\$ (0.0240) per kW	1,879,591	\$ (45,200)
	GSU	\$ 0.529114 per kVa	\$ 0.518704 per kVa	\$ (0.0104) per kVa	697,738	\$ (7,264)
						\$ (489,811)
TE	RS	\$ 0.004988 per kWh	\$ 0.004873 per kWh	\$ (0.000116) per kWh	527,498,248	\$ (61,040)
	GS	\$ 1.8270 per kW	\$ 1.7849 per kW	\$ (0.0421) per kW	1,933,234	\$ (81,352)
	GP	\$ 0.7555 per kW	\$ 0.7382 per kW	\$ (0.0174) per kW	743,404	\$ (12,913)
	GSU	\$ 0.2069 per kVa	\$ 0.2021 per kVa	\$ (0.0048) per kVa	59,024	\$ (281)
						\$ (155,587)
TOTAL						\$ (443,938)

(C) Source: Section I, Column J.

(D) Source: Section II, Column J.

(E) Calculation: Column D - Column C

(F) Estimated billing units for September - November 2015. Source: Rider DCR filing July 1, 2015.

(G) Calculation: Column E x Column F

The Cleveland Electric Illuminating Company: 15-1595-EL-RDR
 Ohio Edison Company: 15-1596-EL-RDR
 The Toledo Edison Company: 15-1597-EL-RDR

Energy and Demand Forecast

Source: All forecasted numbers associated with the 2015 Budget as of September 2015.

Annual Energy (December 2015 - November 2016) :

Source: 2015 Budget as of September 2015.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	5,359,682,490	8,981,344,164	2,435,920,920	16,776,947,574
GS	kWh	6,572,767,462	6,659,046,673	2,019,708,953	15,251,523,088
GP	kWh	429,148,342	2,649,843,474	1,034,002,527	4,112,994,343
GSU	kWh	3,788,413,887	985,876,168	112,060,696	4,886,350,752
Total		16,150,012,182	19,276,110,479	5,601,693,096	41,027,815,757

Annual Demand (December 2015 - November 2016) :

Source: 2015 Budget as of September 2015.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	22,034,384	24,477,395	7,558,128
GP	kW	849,707	6,359,042	2,732,179
GSU	kW/kVA	8,432,616	2,498,559	220,707

December 2015 - February 2016 Energy:

Source: 2015 Budget as of September 2015.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>	<u>Total</u>
RS	kWh	1,540,542,529	2,670,436,338	710,341,220	4,921,320,086
GS	kWh	1,650,346,017	1,670,588,003	501,116,066	3,822,050,086
GP	kWh	102,214,705	629,937,644	245,292,349	977,444,699
GSU	kWh	916,410,988	238,953,943	27,477,547	1,182,842,478
Total		4,209,514,240	5,209,915,928	1,484,227,182	10,903,657,349

December 2015 - February 2016 Demand:

Source: 2015 Budget as of September 2015.

		<u>CEI</u>	<u>OE</u>	<u>TE</u>
GS	kW	5,204,145	5,794,110	1,812,705
GP	kW	207,690	1,494,364	601,410
GSU	kW/kVA	2,030,533	612,999	52,328

The Cleveland Electric Illuminating Company
Case No. 15-1595-EL-RDR
Typical Bills - Comparison (DCR October 2015 vs. DCR December 2015)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
Residential Service - Standard (Rate RS)						
1	0	250	\$ 36.56	\$ 37.45	\$ 0.89	2.4%
2	0	500	\$ 68.77	\$ 70.56	\$ 1.79	2.6%
3	0	750	\$ 101.01	\$ 103.69	\$ 2.68	2.7%
4	0	1,000	\$ 133.22	\$ 136.79	\$ 3.57	2.7%
5	0	1,250	\$ 165.48	\$ 169.95	\$ 4.47	2.7%
6	0	1,500	\$ 197.68	\$ 203.04	\$ 5.36	2.7%
7	0	2,000	\$ 262.09	\$ 269.24	\$ 7.15	2.7%
8	0	2,500	\$ 326.33	\$ 335.26	\$ 8.93	2.7%
9	0	3,000	\$ 390.51	\$ 401.23	\$ 10.72	2.7%
10	0	3,500	\$ 454.74	\$ 467.25	\$ 12.51	2.8%
11	0	4,000	\$ 518.97	\$ 533.26	\$ 14.29	2.8%
12	0	4,500	\$ 583.20	\$ 599.28	\$ 16.08	2.8%
13	0	5,000	\$ 647.43	\$ 665.30	\$ 17.87	2.8%
14	0	5,500	\$ 711.60	\$ 731.25	\$ 19.65	2.8%
15	0	6,000	\$ 775.82	\$ 797.26	\$ 21.44	2.8%
16	0	6,500	\$ 840.05	\$ 863.27	\$ 23.22	2.8%
17	0	7,000	\$ 904.27	\$ 929.28	\$ 25.01	2.8%
18	0	7,500	\$ 968.49	\$ 995.29	\$ 26.80	2.8%
19	0	8,000	\$ 1,032.68	\$ 1,061.26	\$ 28.58	2.8%
20	0	8,500	\$ 1,096.89	\$ 1,127.26	\$ 30.37	2.8%
21	0	9,000	\$ 1,161.09	\$ 1,193.25	\$ 32.16	2.8%
22	0	9,500	\$ 1,225.34	\$ 1,259.28	\$ 33.94	2.8%
23	0	10,000	\$ 1,289.53	\$ 1,325.26	\$ 35.73	2.8%
24	0	10,500	\$ 1,353.75	\$ 1,391.27	\$ 37.52	2.8%
25	0	11,000	\$ 1,417.98	\$ 1,457.28	\$ 39.30	2.8%

The Cleveland Electric Illuminating Company
Case No. 15-1595-EL-RDR
Typical Bills - Comparison (DCR October 2015 vs. DCR December 2015)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
Residential Service - All-Electric (Rate RS)						
1	0	250	\$ 36.56	\$ 37.45	\$ 0.89	2.4%
2	0	500	\$ 68.77	\$ 70.56	\$ 1.79	2.6%
3	0	750	\$ 92.01	\$ 94.69	\$ 2.68	2.9%
4	0	1,000	\$ 115.22	\$ 118.79	\$ 3.57	3.1%
5	0	1,250	\$ 138.48	\$ 142.95	\$ 4.47	3.2%
6	0	1,500	\$ 161.68	\$ 167.04	\$ 5.36	3.3%
7	0	2,000	\$ 208.09	\$ 215.24	\$ 7.15	3.4%
8	0	2,500	\$ 254.33	\$ 263.26	\$ 8.93	3.5%
9	0	3,000	\$ 300.51	\$ 311.23	\$ 10.72	3.6%
10	0	3,500	\$ 346.74	\$ 359.25	\$ 12.51	3.6%
11	0	4,000	\$ 392.97	\$ 407.26	\$ 14.29	3.6%
12	0	4,500	\$ 439.20	\$ 455.28	\$ 16.08	3.7%
13	0	5,000	\$ 485.43	\$ 503.30	\$ 17.87	3.7%
14	0	5,500	\$ 531.60	\$ 551.25	\$ 19.65	3.7%
15	0	6,000	\$ 577.82	\$ 599.26	\$ 21.44	3.7%
16	0	6,500	\$ 624.05	\$ 647.27	\$ 23.22	3.7%
17	0	7,000	\$ 670.27	\$ 695.28	\$ 25.01	3.7%
18	0	7,500	\$ 716.49	\$ 743.29	\$ 26.80	3.7%
19	0	8,000	\$ 762.68	\$ 791.26	\$ 28.58	3.7%
20	0	8,500	\$ 808.89	\$ 839.26	\$ 30.37	3.8%
21	0	9,000	\$ 855.09	\$ 887.25	\$ 32.16	3.8%
22	0	9,500	\$ 901.34	\$ 935.28	\$ 33.94	3.8%
23	0	10,000	\$ 947.53	\$ 983.26	\$ 35.73	3.8%
24	0	10,500	\$ 993.75	\$ 1,031.27	\$ 37.52	3.8%
25	0	11,000	\$ 1,039.98	\$ 1,079.28	\$ 39.30	3.8%

The Cleveland Electric Illuminating Company
Case No. 15-1595-EL-RDR
Typical Bills - Comparison (DCR October 2015 vs. DCR December 2015)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
Residential Service - Water Heating (Rate RS)						
1	0	250	\$ 36.56	\$ 37.45	\$ 0.89	2.4%
2	0	500	\$ 68.77	\$ 70.56	\$ 1.79	2.6%
3	0	750	\$ 95.51	\$ 98.19	\$ 2.68	2.8%
4	0	1,000	\$ 122.22	\$ 125.79	\$ 3.57	2.9%
5	0	1,250	\$ 148.98	\$ 153.45	\$ 4.47	3.0%
6	0	1,500	\$ 175.68	\$ 181.04	\$ 5.36	3.1%
7	0	2,000	\$ 229.09	\$ 236.24	\$ 7.15	3.1%
8	0	2,500	\$ 282.33	\$ 291.26	\$ 8.93	3.2%
9	0	3,000	\$ 335.51	\$ 346.23	\$ 10.72	3.2%
10	0	3,500	\$ 388.74	\$ 401.25	\$ 12.51	3.2%
11	0	4,000	\$ 441.97	\$ 456.26	\$ 14.29	3.2%
12	0	4,500	\$ 495.20	\$ 511.28	\$ 16.08	3.2%
13	0	5,000	\$ 548.43	\$ 566.30	\$ 17.87	3.3%
14	0	5,500	\$ 601.60	\$ 621.25	\$ 19.65	3.3%
15	0	6,000	\$ 654.82	\$ 676.26	\$ 21.44	3.3%
16	0	6,500	\$ 708.05	\$ 731.27	\$ 23.22	3.3%
17	0	7,000	\$ 761.27	\$ 786.28	\$ 25.01	3.3%
18	0	7,500	\$ 814.49	\$ 841.29	\$ 26.80	3.3%
19	0	8,000	\$ 867.68	\$ 896.26	\$ 28.58	3.3%
20	0	8,500	\$ 920.89	\$ 951.26	\$ 30.37	3.3%
21	0	9,000	\$ 974.09	\$ 1,006.25	\$ 32.16	3.3%
22	0	9,500	\$ 1,027.34	\$ 1,061.28	\$ 33.94	3.3%
23	0	10,000	\$ 1,080.53	\$ 1,116.26	\$ 35.73	3.3%
24	0	10,500	\$ 1,133.75	\$ 1,171.27	\$ 37.52	3.3%
25	0	11,000	\$ 1,186.98	\$ 1,226.28	\$ 39.30	3.3%

The Cleveland Electric Illuminating Company
Case No. 15-1595-EL-RDR
Typical Bills - Comparison (DCR October 2015 vs. DCR December 2015)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
General Service Secondary (Rate GS)						
1	10	1,000	\$ 189.72	\$ 205.10	\$ 15.38	8.1%
2	10	2,000	\$ 280.12	\$ 295.50	\$ 15.38	5.5%
3	10	3,000	\$ 370.03	\$ 385.41	\$ 15.38	4.2%
4	10	4,000	\$ 459.97	\$ 475.35	\$ 15.38	3.3%
5	10	5,000	\$ 549.93	\$ 565.31	\$ 15.38	2.8%
6	10	6,000	\$ 639.84	\$ 655.22	\$ 15.38	2.4%
7	1,000	100,000	\$ 20,367.99	\$ 21,906.29	\$ 1,538.30	7.6%
8	1,000	200,000	\$ 29,304.78	\$ 30,843.08	\$ 1,538.30	5.2%
9	1,000	300,000	\$ 38,241.56	\$ 39,779.86	\$ 1,538.30	4.0%
10	1,000	400,000	\$ 47,178.35	\$ 48,716.65	\$ 1,538.30	3.3%
11	1,000	500,000	\$ 56,115.14	\$ 57,653.44	\$ 1,538.30	2.7%
12	1,000	600,000	\$ 65,051.92	\$ 66,590.22	\$ 1,538.30	2.4%

The Cleveland Electric Illuminating Company
Case No. 15-1595-EL-RDR
Typical Bills - Comparison (DCR October 2015 vs. DCR December 2015)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
General Service Primary (Rate GP)						
1	500	50,000	\$ 8,091.15	\$ 8,396.05	\$ 304.90	3.8%
2	500	100,000	\$ 12,652.14	\$ 12,957.04	\$ 304.90	2.4%
3	500	150,000	\$ 17,213.13	\$ 17,518.03	\$ 304.90	1.8%
4	500	200,000	\$ 21,774.13	\$ 22,079.03	\$ 304.90	1.4%
5	500	250,000	\$ 26,335.12	\$ 26,640.02	\$ 304.90	1.2%
6	500	300,000	\$ 30,896.11	\$ 31,201.01	\$ 304.90	1.0%
7	5,000	500,000	\$ 79,277.04	\$ 82,326.04	\$ 3,049.00	3.8%
8	5,000	1,000,000	\$ 124,453.88	\$ 127,502.88	\$ 3,049.00	2.4%
9	5,000	1,500,000	\$ 168,767.11	\$ 171,816.11	\$ 3,049.00	1.8%
10	5,000	2,000,000	\$ 213,080.34	\$ 216,129.34	\$ 3,049.00	1.4%
11	5,000	2,500,000	\$ 257,393.57	\$ 260,442.57	\$ 3,049.00	1.2%
12	5,000	3,000,000	\$ 301,706.80	\$ 304,755.80	\$ 3,049.00	1.0%

The Cleveland Electric Illuminating Company
Case No. 15-1595-EL-RDR
Typical Bills - Comparison (DCR October 2015 vs. DCR December 2015)

Bill Data						
Line No.	Level of Demand (kW) (A)	Level of Usage (kWH) (B)	Bill with Current DCR (\$) (C)	Bill with Proposed DCR (\$) (D)	Dollar Increase (D)-(C) (E)	Percent Increase (E)/(C) (F)
General Service Subtransmission (Rate GSU)						
1	1,000	100,000	\$ 11,534.90	\$ 11,935.80	\$ 400.90	3.5%
2	1,000	200,000	\$ 18,816.79	\$ 19,217.69	\$ 400.90	2.1%
3	1,000	300,000	\$ 26,098.67	\$ 26,499.57	\$ 400.90	1.5%
4	1,000	400,000	\$ 33,380.56	\$ 33,781.46	\$ 400.90	1.2%
5	1,000	500,000	\$ 40,662.45	\$ 41,063.35	\$ 400.90	1.0%
6	1,000	600,000	\$ 47,944.33	\$ 48,345.23	\$ 400.90	0.8%
7	10,000	1,000,000	\$ 112,983.49	\$ 116,992.49	\$ 4,009.00	3.5%
8	10,000	2,000,000	\$ 183,208.95	\$ 187,217.95	\$ 4,009.00	2.2%
9	10,000	3,000,000	\$ 253,434.41	\$ 257,443.41	\$ 4,009.00	1.6%
10	10,000	4,000,000	\$ 323,659.87	\$ 327,668.87	\$ 4,009.00	1.2%
11	10,000	5,000,000	\$ 393,885.34	\$ 397,894.34	\$ 4,009.00	1.0%
12	10,000	6,000,000	\$ 464,110.80	\$ 468,119.80	\$ 4,009.00	0.9%

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The following rates, rules and regulations for electric service are applicable throughout the Company's service territory except as noted.

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RIDER DCR
Delivery Capital Recovery Rider

APPLICABILITY:

Applicable to any customer who receives electric service under the Company's rate schedules set forth below. The Delivery Capital Recovery Rider (DCR) charges will apply, by rate schedule, effective for bills rendered beginning December 1, 2015. This Rider is not avoidable for customers who take electric generation service from a certified supplier.

RATE:

RS (all kWhs, per kWh)	0.6534¢
GS (per kW of Billing Demand)	\$2.8847
GP (per kW of Billing Demand)	\$1.1082
GSU (per kW of Billing Demand)	\$0.7240

PROVISIONS:

The charges set forth in this Rider recover costs associated with delivery plant investments made since the date certain in Case No. 07-551-EL-AIR, exclusive of any delivery plant investments being recovered elsewhere.

RIDER UPDATES:

The charges contained in this Rider shall be updated on a quarterly basis. Effective with the filing made on or about April 20, 2014, the Company will file a request for approval of the Rider charges on or about March 31st, June 30th, September 30th and December 31st of each year. Charges, unless otherwise ordered by the PUCO, shall become effective on a bills rendered basis on June 1st, September 1st, December 1st and March 1st of each year.

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Case No(s). 15-1595-EL-RDR, 89-6001-EL-TRF

Summary: Application In the matter of PUCO No. 13 Quarterly pricing update of Rider DCR electronically filed by Ms. Tamera J Singleton on behalf of The Cleveland Electric Illuminating Company and Mikkelsen, Eileen M